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THE ACT 5 & 6 VICT. c. 82,
FOR THE ASSIMILATION OF THE
S T A M P D U T I E S
IN
GREAT BRITAIN AND IRELAND.

THE ACT 5 & 6 VICT. c. 82,

FOR THE ASSIMILATION OF THE

STAMP DUTIES

IN

GREAT BRITAIN AND IRELAND;

WITH

A SCHEDULE OF THE DUTIES PAYABLE THEREUNDER, DECISIONS,
EXPLANATORY OBSERVATIONS, AND TABLES FOR CALCULATING
THE VALUE OF LEGACIES GIVEN BY WAY OF ANNUITY;

THE WHOLE BEING A SUPPLEMENT TO THE AUTHOR'S FORMER WORK ON

“THE STAMP LAWS.”

BY

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INTRODUCTION.

HAVING in a former work presented a view of the Stamp Laws as they at that time existed in Ireland, it is now intended in the present publication to exhibit the alterations effected in the law by the 5 & 6 Vict. c. 82, which has been passed for the purpose of assimilating the stamp duties of Great Britain and Ireland. The decisions which in that work were omitted as inapplicable, being no longer so, are here supplied, and several of more recent date are noticed.

From a perusal of the Act, it is evident that the principal alteration effected is the repeal of the *duties* payable under the Irish Act, 56 G. III. c. 56; and the substitution in their stead of the duties payable under the English Act, 55 G. III. c. 184, and of those given by the schedule of 5 & 6 Vict. c. 82. But with one or two exceptions, the powers, provisions, regulations, &c. previously in force in Ireland, are left untouched, and in full operation(*a*).

One of the most important alterations effected in the machinery of this department of taxation, is the mode in

(*a*) See *post*, p. 10, s. x.

which the progressive duty on instruments is to be henceforward determined and levied. Formerly the progressive duty was payable on "every skin, or piece of vellum or parchment, or sheet or piece of paper after the first." Now, however, this duty is determined by the number of common law sheets, or what is tantamount, by the number of words contained in the instrument. But this distinction is to be observed, that in the case of "Agreements," and "Indentures of Apprenticeship," this duty commences after the first 1080 words, or fifteen sheets, whilst in the case of Appointments under a power, and instruments under seal, it does not commence until the same, together with every matter indorsed thereon^(a), or annexed thereto, shall contain 2160 words, or 30 sheets; then for every 1080 words after the first 1080, there is payable a duty of £1, if the instrument is liable to an *ad valorem* duty. But a duty of £1 5s., in case no *ad valorem* duty is payable.

Under the 56 G. III. c. 56, it was held, that the attaching a map to a lease did not in any way affect the duty payable thereon. *Hill v. Prunty*, 1 Cr. & D., C. C. 5. This is now no longer the case, for where three persons in the same line of business had "agreed to divide and not to interfere with certain districts of the several cities, boroughs, &c. set forth on a map thereto annexed and referred to," and that the three parties should respectively sell without interruption, in the several cities, &c. marked

(a) For the provision which has been made for securing the due payment of the progressive duty, see 5 & 6 Vict. c. 82, s. 33.

set forth and described in the said map which was annexed to the agreement; it was held that all the names of places on the map must be counted as words in the agreement. *Wickens v. Evans*, 4 C. & P. 359.

Where an agreement contained 1056 words, but an inventory was annexed to the agreement containing more than twenty-four words, the body of the agreement made mention of the inventory, and described it as "hereunto annexed," but it appeared in evidence that the inventory was annexed after it was executed. The inventory was duly stamped as an inventory; but Tindal, C. J., held, that the "circumstance of the inventory being first duly stamped, cannot make any difference in the question; the point in dispute is, whether the *agreement* be duly stamped; if the inventory is to be considered as annexed to the agreement, then the agreement requires the additional stamp. I am of opinion that the inventory is to be considered as so annexed. The parties speak of it in the agreement *as annexed*, and, I think, they are estopped from now saying it was not." *Veal v. Nicholls*, 1 Moo. Rob. 248.

A schedule of goods referred to in a deed to which it is annexed, is part of the deed as far as the question of the liability of the deed to progressive duty is concerned, although the schedule is itself impressed with the duty to which it is as such liable. If it were not so, the revenue would be liable to great evasion; for thus an instrument requiring a certain stamp in proportion to the number of the words, would only contain a few words of re-

ference to a schedule, by which every thing would be conveyed for a trifling stamp in fraud of the revenue. *Lake v. Ashwell*, 3 East, 326.

But the schedule or other matter referred to, must be *annexed* to the principal instrument in the very words of the Act of Parliament. And, therefore, where an agreement merely referred to a clause in a former agreement, and provided that it should extend to the new agreement, as if it had been repeated therein; it was held, that the clause referred to could not be considered as annexed to the instrument so as to render it liable to the progressive duty. *Attwood v. Small*, 7 B. & C. 390; and see *Strutt v. Robinson*, 3 B. & Ad. 395.

And there is no provision in the Stamp Laws, which makes void a deed or instrument given in evidence, because it refers to other instruments which are not stamped, and which are not annexed. See *Duck v. Braddyll*, 13 Price, 455; *M'Clell*, 217; *Pearce v. Cheslyn*, 5 N. & M. 652; 4 Ad. & El. 225; and see *Turner v. Power*, 7 B. & C. 625; 1 Moo. & M. 131.

In order to render an indorsement on, or a matter annexed to a deed, liable to the progressive duty, it must be such as in some way controls the operation of the deed or instrument, and for this reason an indorsement containing the names of the parties, the date of the execution of the deed, &c. is not part of the deed or other matter indorsed thereon, so as to be taken into account in determining the progressive duty. *Winder v. Fearon*, 4 B. & C. 663; *Doe d. Wright v. Smith*, 3 N. & P. 341.

And the receipt for the penalty put on an agreement at the stamp office, when it is stamped there, on payment of the penalty, is not to be reckoned. *Bowring v. Stevens*, 2 C. & P. 337.

Figures are to be counted as words; but an indorsement and a page of the particulars of sale, containing mere repetition of the description of the property which was described in another page of the same particulars, are not to be counted. *Dudley v. Ward*, 3 C. & P. 26.

Where several persons agreed to pay their proportions of certain costs according to the sums subscribed by each, and set opposite their respective names; it was held, that in determining the number of words, every sum and signature should be counted. *Lindley v. Clarkson*, 1 Cr. & M. 436.

When it is objected, that an agreement is not properly stamped in consequence of the number of words therein being more than the stamp can cover, the counsel who makes the objection must be prepared with a witness who can prove that he has counted the words, and can positively state their number. The court never waits on such objections as this. *Bowring v. Stevens*, 2 C. & P. 337.

But if, when a written agreement is put in, the opposite party objects that it contains a greater number of words than the stamp is proper for, and calls a witness who has counted the words in the *counterpart*, the Judge will direct the officer of the court to count the words in the original. *Dudley v. Ward*, 3 C. & P. 26.

In this case the words were not counted by the officer,

and the instrument was on the admission of counsel rejected in evidence. However, the Court granted a new trial, it appearing by affidavits of three witnesses that the person called at the trial had miscounted the number of words.

By the 5 & 6 Vict. c. 82, s. 2(a), it is provided, that nothing in this Act contained shall be deemed or construed to make payable in Ireland, any of the duties or sums of money specified and set forth in the schedule of the 55 G. IV. c. 184, which shall have been repealed or shall have ceased to be payable in England. So that it is evident, that all matters exempt from duty in England are also exempt in this country(b). Thus the proceedings in bankruptcy and insolvency, &c., which in England are exempt, are equally so here.

But the question is different where exemptions are given by Irish Acts, to which none are found analogous in the English Statutes; and then the consideration arises, as to how far the Irish exemptions are repealed. By s. 10(c), the provisions of former Acts in force in Ireland are to continue as far as they shall be consistent with the express provisions of the 5 & 6 Vict. c. 82, that is, former provisions are to be considered incorporated with, and part and parcel of the Statute of Victoria, at least as far as may be consistent. Now, a Statute ought, upon the

(a) *Post*, p. 6.

(b) At the end of the 55 Geo. III. c. 184, sch. part 1, is given a list of some of the principal exemptions under English and Irish Acts.

(c) *Post*, p. 10.

whole, to be so construed, that if it can be prevented, no clause, sentence, or word, shall be superfluous, void, or insignificant; and if a particular thing be given or limited in the preceding part of a Statute, this shall not be taken away or altered, by any subsequent general words of the same Statute(e), it should also be remembered, that Acts of Parliament, imposing pains and penalties, are always construed in favour of the subject, should any doubt arise, the subject is entitled to the benefit of the doubt. Therefore, it would seem that any matter not liable to duty previously, still continues so if not specially named and expressly pointed out; but if so specially named, the exemption can no longer prevail.

Another alteration by the Act of Vict. is that effected by s. 12(b), which provides, that instead of the penalties payable on stamping deeds, there shall be paid, in amount, the same as are payable in England. This must prove most acceptable to the public, as a considerable reduction is made. Formerly the penalty was either 10*l.* or 20*l.*, according as the instrument was brought to the office, before or after the expiration of five years; now, the penalty will, it is presumed, be 5*l.*

It is to be regretted, that the legislature did not specify the actual amount of penalty, as by this means, all doubt on this very important point would have been precluded.

That some slight uncertainty exists, is evident(a),

(a) Bacon Abr. Stat. I. 2; and see *Middleton v. Crofts*, Cases temp. Hard. 324.

(b) *Post*, p. 11.

as it appears to have been, at one time, the practice of the English Stamp Office, to exact a penalty of 10*l.* where the stamp to be impressed was a progressive duty stamp.

It will be seen that the schedule of the 55 G. III. c. 184, has been given in the following pages in its original arrangement. No alteration has been made, save the authorized substitution of Ireland, wherever necessary; and the omission of a very few titles relating wholly to Scotland, and consequently altogether inapplicable to this country.

Perhaps there may be some persons found to object to this mode in which the schedule has been given. No such objection can be made by a professional man, and the non-professional portion of the community are to be reminded, that the judges are the sole interpreters of Statutes. No alteration ought to be made in the language of the Statute, but that which the legislature expressly authorizes. It must be obvious, after a perusal of the case of *Harris v. Birch*(*b*), that a total omission of the provisions relating to Scotland, would be highly objectionable, however convenient it might prove to the public. If doubts and uncertainties are caused, upon Parliament must the censure be cast for the mode of legislation it has adopted.

(*a*) See *post*, p. 12. (*b*) 11 Law J. R. (N. S.) Ex. 219, *post*, p. 154.

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ANNO 5 & 6 VICTORIÆ, CAP. 62.

Act to assimilate the Stamp Duties in Great Britain and Ireland, and to make Regulations for collecting and managing the same, until the Tenth Day of October, One thousand eight hundred and forty-five. [5th August, 1842.

“ MOST GRACIOUS SOVEREIGN,
WHEREAS it is expedient to assimilate the stamp duties in Great Britain and Ireland, and for that purpose to repeal certain of the stamp duties now payable in Ireland, and to grant others in lieu thereof, towards raising the necessary supplies to defray our Majesty's public expenses, and making an addition to the public revenue: we, your Majesty's most dutiful and loyal subjects, are therefore freely and voluntarily resolved to give and grant to your Majesty, the several rates and duties herein-after mentioned, and do most humbly beseech your Majesty that it may be enacted;” and be it enacted by the Queen's most excellent Majesty, with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, that from and after the commencement of this Act, the duties granted and made payable upon gold and silver plate wrought, made, or manufactured in Ireland, by an Act passed in the forty-seventh year of the reign of King George the Third, intituled *An Act to grant to his Majesty certain inland duties of excise and taxes in Ireland, and to allow certain drawbacks in respect thereof, in lieu of former duties of excise, taxes, drawbacks*; and the duties granted and made payable upon and in respect of licenses to sell or make gold or silver

Repeal of duties on gold and silver plate granted by 47 G. 3, c. 18;

and on licenses to deal in plate

granted by
55 G. 3,
c. 19;

and on deeds,
&c. by 56
G. 3, c. 56;

and on trans-
fer of mort-
gages, and on
bankers'
notes, granted
by 3 G. 4,
c. 117;

and on com-
position for
the duties on
bankers' notes
granted by
9 G. 4, c. 80.

plate in *Ireland*, by an Act passed in the fifty-fifth year of the said King's reign, intituled, *An Act to grant certain duties of excise upon licenses for the sale of spirituous and other liquors by retail, and upon licenses to persons dealing in exciseable commodities, in Ireland, in lieu of the stamp duties payable upon such licenses; and to secure the payment of such excise duties, and to regulate the issuing of such licenses; and to discourage the immoderate use of spirituous liquors in Ireland; and also all the duties now payable in Ireland granted by an Act passed in the fifty-sixth year of the said King's reign, intituled An Act to repeal the several stamp duties in Ireland, and also several Acts for the collection and management of the said duties, and to grant new stamp duties in lieu thereof; and to make more effectual regulations for collecting and managing the said duties; and also the duties upon any transfer, assignment, or reconveyance of any mortgage in Ireland, and upon certain promissory notes issued by the Governor and Company of the Bank of Ireland, or by any banker or bankers in Ireland, granted by an Act passed in the third year of the reign of King George the Fourth, intituled An Act to reduce the stamp duties on reconveyances of mortgages, and in certain other cases; and to amend an Act of the last session of parliament, for removing doubts as to the amount of certain stamp duties in Great Britain and Ireland respectively; and also the composition for the duties on promissory notes issued by any banker or bankers upon unstamped paper, granted by an Act passed in the ninth year of the reign of King George the Fourth, intituled An Act to enable bankers in Ireland to issue certain unstamped promissory notes, upon payment of a composition in lieu of the stamp duties thereon, shall cease and determine, save and except such of the said duties and composition for duties, or so much and such parts thereof respectively, as shall then have become due or payable, and shall remain in arrear and unpaid, and save and except so much and such part or parts as shall remain to be paid of any duties in respect of legacies given by way of annuity, or so that the value thereof cannot be ascertained at once, where part of such duties*

shall then have been paid or have become payable, and save and except also the duties chargeable under the said Act of the fifty-ninth year of the reign of King *George* the Third, upon or in respect of any certificate of having registered a deputation as a gamekeeper, and also upon or in respect of any certificate to authorize any person not being a gamekeeper to kill game in *Ireland*.

II. And be it enacted, that (save and except for or in respect of the articles, matters, and things, mentioned or specified in the schedule to this Act annexed) there shall be granted, raised, levied, collected, and paid, in *Ireland*, unto and for the use of her Majesty, her heirs and successors, *in lieu of the duties and composition for duties hereby repealed*, the several sums of money, and duties and composition for duties, following; (that is to say), for and in respect of the several instruments, articles, matters, and things, mentioned, enumerated, and described, *mutatis mutandis*, in the schedule to an Act passed in the fifty-fifth year of the reign of King *George* the Third, intituled, *An Act for repealing the stamp duties on deeds, law proceedings, and other written or printed instruments, and the duties on fire insurances, and on legacies and successions to personal estate upon intestacies, now payable in Great Britain; and for granting other duties in lieu thereof* (except those standing under the head of exemptions), or for or in respect of all instruments, articles, matters, and things of the like nature, kind, and description, respectively, in *Ireland*, or of the vellum, parchment, or paper, upon which such instruments, articles, matters, and things, or any of them, shall be written or printed, such and the like duties as by or under the said last-mentioned Act, or by or under any subsequent Act, are now payable in *England* for or in respect of the said instruments, articles, matters, and things, respectively mentioned, enumerated, and described in the said schedule to the said Act of the fifty-fifth year of the reign of King *George* the Third annexed, or for or in respect of the vellum, parchment, or paper whereon such instruments, articles, matters, or things respectively are written or printed; and

New duties.

On deeds, &c.
the same as in
England
granted by
55 Geo. 3,
c. 184.

On gold and silver plate^(a) the same as by 55 G. 3, c. 185.

On licenses^(a) to deal in plate the same as by 43 G. 3, c. 69.

On composition^(a) for bankers' notes the same as by 9 G. 4, c. 23.

also for and in respect of plate of gold and silver made or wrought in *Ireland*, the several duties or sums of money respectively by another Act passed in the fifty-fifth year of the reign of King *George* the Third, intituled *An Act for repealing the stamp office duties on advertisements, almanacks, newspapers, gold and silver plate, stage coaches, and licenses for keeping stage coaches, now payable in Great Britain; and for granting new duties in lieu thereof*, granted for or in respect of plate of gold and silver respectively made or wrought in *Great Britain*; and also for or in respect of licenses to persons to sell or make gold or silver plate in *Ireland*, the several duties or sums of money respectively by an Act passed in the forty-third year of the reign of King *George* the Third, intituled *An Act to repeal the duties of excise payable in Great Britain, and to grant other duties in lieu thereof*, granted for and upon licenses to persons trading in, vending, or selling gold or silver plate; and also for and in respect of the promissory notes on unstamped paper issued by any licensed baker in *Ireland*, or such notes of such banker in circulation, the same composition as is payable by bankers in *England* in pursuance of an Act passed in the ninth year of the reign of King *George* the Fourth, intituled *An Act to enable bankers in England to issue certain unstamped promissory notes and bills of exchange, upon payment of a composition in lieu of the stamp duties thereon*; and that the said schedule annexed to the said first-mentioned Act passed in the fifty-fifth year of the reign of King *George* the Third, shall, for the purposes of this Act, be read and taken and considered as if the same was annexed to and was part of this Act, and all the instruments, articles, matters, and things (except as aforesaid) therein mentioned, enumerated, and described respectively, were, *mutatis mutandis*, mentioned, enumerated, and described as instruments, articles, matters, and things, in or relating to *Ireland*, and not in or relating to *Great Britain* or *England*; and that wherever

(a) For these duties see *post*, schedule, under their respective titles.

in the said schedule the words "United Kingdom," "United Kingdom of Great Britain and Ireland," "in Great Britain," "in England," "at Westminster," or "in Doctors Commons," are used, the word "Ireland," or the words "in Ireland," as the case may be or require, shall be substituted and read in lieu thereof, save and except where any of such words in the said schedule shall be consistent with the object and true intent and meaning of this Act, and shall be applicable to the purposes thereof: provided always, that the duties on policies of insurance from loss or damage by fire, and the yearly per-centage duties for and in respect of such insurances, not expressly exempted from duty, shall be charged and paid respectively upon and for and in respect of all such policies and such insurances in *Ireland* as shall or may be granted and made by any person licensed, or who ought to be licensed, in pursuance of any Act of Parliament for that purpose, and upon and for and in respect of all and every policy and insurance respectively that can or may and shall be lawfully granted or made in *Ireland* by any corporation, company, or person, whether licensed or not: provided always, that where any deed or other instrument mentioned or described in the said schedule, or in the said Act passed in the third year of the reign of King George the Fourth, is declared to be exempt from *ad valorem* duty, by reason of the payment for or in respect of any other deed or instrument of any *ad valorem* duty specified in the said schedule, or granted by any former Act, such exemption shall be deemed to extend in like manner to all deeds and instruments of the same description executed after the commencement of this Act, in all cases where any *ad valorem* duty of the like kind respectively granted by the said Act passed in the fifty-sixth year of the reign of King George the Third, or any Act in that behalf therein mentioned, or this Act, shall have been paid for or in respect of any such other deed or instrument: provided also, that in the cases of sub-sales mentioned in the said schedule under the head "conveyance," the sub-purchasers, and the persons immediately selling to them, shall be deemed and taken to be purchasers

The duties on fire insurances to be charged on policies granted by persons licensed in Ireland.

Exceptions
not to extend
to bills or
notes of the
Bank of Ire-
land.

Where any of
the duties in
England have
been re-
pealed, the
same not to
be charged in
Ireland; and
where new
duties grant-
ed in lieu,
the same to
be payable in
Ireland.

Releases and
conveyances
of annuities,
&c. exempted
from *ad valo-
rem* duty on
repurchase.

Indentures of
apprentice-
ship, where
the premium
does not ex-
ceed £10, ex-
empted from
stamp duty.

and sellers within the intent and meaning of the provisions and regulations of the said Act passed in the fifty-sixth year of the reign of King *George the Third*: provided also, that nothing herein or in the said schedule contained shall exempt, or be deemed to exempt, from any of the duties hereby charged, any of the bills or promissory notes of the Bank of *Ireland*, except under or by virtue of any contract or agreement authorized by the laws in force to be made between the Governor and Company of the said bank and the Commissioners of her Majesty's Treasury in that behalf: provided also, that nothing in this Act contained shall be deemed or construed to make payable in *Ireland* any of the duties or sums of money specified and set forth in the said schedule annexed to the said Act of the fifty-fifth year of the reign of King *George the Third*, which shall have been repealed, or shall have ceased to be payable in *England*; and that in all cases where any of the said duties have been repealed, and any reduced or other duties have been granted and are now payable in lieu thereof, under or by virtue of any subsequent Act, such last-mentioned duties shall be deemed to be and shall be the duties payable and to be paid in *Ireland* for and in respect of the articles, matters, and things to which the same shall respectively relate: provided also, that the releases and other conveyance of annuities or rent-charges made in the original grant thereof subject to be redeemed or re-purchased, shall, on the re-conveyance thereof, be exempted from the *ad valorem* duty imposed on conveyances on the sale of property by the said Act of the fifty-fifth year of the reign of King *George the Third*, and the said schedule thereto annexed, and shall be charged only with the ordinary duty on deeds or instruments of the like kind not upon a sale.

III. Provided always, and be it enacted, that indentures or other instruments of apprenticeship in *Ireland*, where there shall be no such consideration as in the schedule to the said Act of the fifty-fifth year of the reign of King *George the Third* is mentioned, exceeding in amount or value the sum of ten pounds, moving to the master or mistress, and all assignments of such indentures as

l, provided there shall be no such consideration exceeding
 unt or value aforesaid moving to the new master or mis-
 all be exempt from all stamp duty: provided always, that
 herein contained shall extend or be construed to extend
 ot from stamp duty any articles of clerkship to attorneys
 s which are specifically charged in the said schedule.

Provided also, and be it enacted, that no license for
 e in Ireland, if not special, shall be liable to any stamp
 Marriage
 licenses ex-
 empt, if not
 special.

nd be it enacted, that so much of an Act passed in the
 sixth years of the reign of his late Majesty King *William*
 rth, intituled *An Act to alter certain duties of stamps and*
nd to regulate the collection thereof, as exempts from
 uty all deeds, bonds, agreements, or other instruments
 nd executed in Ireland, whereby any person or persons
 ome bound or agree to submit any matter in dispute to
 on, and also all awards made in pursuance of any such
 on as aforesaid, shall be and the same is hereby repealed,
 relates to any such submission as aforesaid, and to any
 hereupon, where the matter in dispute shall be of the
 or value of twenty pounds or upwards.

Exemption of
 arbitration
 agreements,
 and awards,
 granted by
 5 & 6 W. 4,
 c. 64, s. 1,
 limited to
 cases where
 the matter in
 dispute is
 under £20.

And be it enacted, that from and after the commencement
 act, in lieu and instead of certain other of the duties by
 repealed, there shall be granted, raised, levied, collected,
 , in *Ireland*, unto and for the use of her Majesty, her
 nd successors, for and in respect of the several instru-
 rticles, matters, and things mentioned, enumerated, and
 d in the Schedule to this Act annexed (*except those*
under the head of "Exemptions"), the several sums of
 nd duties respectively inserted, described, and set forth
 s and figures against the same respectively in the said
 ; and that the said schedule, and every clause, regula-
 tter, and thing therein respectively contained, shall be
 taken, and considered as part of this Act.

Duties grant-
 ed as specified
 in schedule
 annexed.

And be it enacted, that all the several duties and composi-
 Duties shall
 be under ma-

management of Commissioners of Stamps and Taxes, and be carried to the consolidated fund.

Salaries and charges incidental to levying the duties to be paid thereout.

The present discounts, &c. to be allowed.

Accounts of part of certain duties on the admission of students to the Inns of Court, &c. to be kept sepa-

tion for duties by this Act granted and made payable, shall be under the care and management of the Commissioners of Stamps and Taxes for the time being, and the said duties shall be denominated and deemed to be stamp duties, and, except as hereinafter is mentioned, all monies to arise from such duties and composition for duties shall be paid into the receipt of her Majesty's Exchequer in *Dublin*, and be carried to and made part of the consolidated fund of the United Kingdom of *Great Britain* and *Ireland*: provided always, that it shall be lawful for her Majesty, her heirs and successors, or for the Commissioners of her Majesty's Treasury, out of the duties arising by this Act or any other Act relating to stamp duties, to cause such sums of money to be expended and paid from time to time for salaries or other incidental charges, as shall be necessary in and for the collecting and managing of all such duties: provided always, that such and the like discounts or allowances^(a) and drawbacks as are now authorized by law to be made, allowed, or paid in *England*, in respect of the stamp duties aforesaid, or any of them, in force there, shall, so far as the same shall be applicable, be made, allowed, and paid in *Ireland* in respect of the duties by this Act granted: provided also, that all such duties, discounts, allowances, and drawbacks, and all sums of money, in respect or by or according to the amount whereof the same are imposed or directed to be ascertained, shall be paid and payable, and be deemed and taken to be, and shall be computed, in the currency of the United Kingdom.

VIII. And be it enacted, that the Commissioners of Stamps and Taxes shall cause to be kept a distinct account of the sum of ten pounds, part of the duty of twenty-five pounds hereby granted on the admission of any student into the Society of *King's Inns*, and of fifty pounds on the admission of any person to the degree

(a) With respect to drawbacks or allowances, see 9 G. 4, c. 27, and 3 & 4 W. 4, c. 97. But it is presumed that allowances for spoiled stamps are still regulated by 56 G. 3, c. 56, ss. 42 to 46.

of a barrister in the Inns of Court, and of the sum of fourteen pounds, part of the duty of one hundred and twenty pounds also hereby granted upon the indenture or articles binding an apprentice or a clerk to an attorney, and that the Receiver-General of Stamp Duties shall pay the same at the receipt of her Majesty's Exchequer in *Ireland*, and the Commissioners of her Majesty's Treasury for the time being shall cause the said respective parts of the said respective duties of twenty-five pounds, and fifty pounds, and one hundred and twenty pounds, to be paid to the Treasurer of the said Society of *King's Inns*, to be applied by him in such manner as shall be directed by the said Society.

rate, and such part paid over to the Treasurer.

IX. And be it enacted, that the Commissioners of Stamps and Taxes shall from time to time provide proper and sufficient stamps or dies for expressing and denoting the several duties hereby granted, or the amount thereof, in the case of per-centage duties (except those on legacies and successions to personal estate, and the yearly duties on fire insurances), upon the vellum, parchment, or paper chargeable therewith, and for expressing and denoting the rate *per centum* of the legacy duties upon the receipts and discharges to be given for legacies and shares of personal estate, and for otherwise denoting or testifying the payment of any duty or duties hereby granted; and it shall be lawful for the said Commissioners to alter and renew such stamps or dies from time to time as occasion shall require, and to destroy or efface all or any dies which shall be or become useless or unnecessary; and it shall also be lawful for the said Commissioners to use any stamps or dies at any time heretofore provided to denote any former duties in *Ireland*, for the purpose of expressing and denoting any of the duties granted by this Act of the same amount, and also to use two or more stamps or dies for the purpose of denoting the amount of any one duty, as occasion may require: provided always, that no die appropriated to denote the duty charged on any particular description of deed or instrument, by bearing the name of such deed or instrument on the face thereof, shall be used for

Commissioners to provide stamps or dies for denoting the duties.

denoting any duty on any other instrument, or, if so used, the same shall be of no avail.

Powers and provisions of former Acts to extend to this Act.

X. And be it enacted, that all the powers, provisions, clauses, regulations, and directions, fines, forfeitures, pains, and penalties, in force in *Ireland* at the time of the passing of this Act, and contained in or imposed by the several Acts of Parliament relating to the duties hereby repealed, and the several Acts relating to any prior duties of the same kind or description, shall be of full force and effect with respect to the duties hereby granted, and to the vellum, parchment, and paper instruments, matters, and things, charged or chargeable therewith, as far as the same are or shall be applicable in all cases not hereby expressly provided for, and shall be observed, applied, enforced, and put in execution, so far as the same shall not be superseded by and shall be consistent with the express provisions of this Act, for the raising, levying, collecting, paying, accounting for, and securing of the said duties hereby granted, and for the preventing, detecting, and punishing of all frauds, forgeries, and other offences relating thereto, as fully and effectually, to all intents and purposes, as if the same had been herein repeated and specially enacted with reference to the said duties hereby granted.

Paper stamped for duties granted by former Acts may be used for deeds or instruments requiring stamps of like amount under this Act.

XI. And be it enacted, that it shall be lawful for the Commissioners of Stamps and Taxes to issue any vellum, parchment, or paper, which shall have been stamped for denoting any stamp duty granted or payable in *Ireland* by or under any Act in force immediately before the passing of this Act, to be used for any deed or instrument hereby charged with any duty or duties of the same amount, and to cause any such vellum, parchment, or paper to be stamped with any additional stamp or stamps, and thereupon to issue the same to be used for any deed or instrument charged with the amount of duty denoted by the stamps impressed on such vellum, parchment, or paper; and it shall be lawful for all persons having in their possession any vellum, parchment, or paper, having any stamp thereon denoting any duty granted or

payable by or under any such Act as aforesaid, and not already made use of, to use the same for any deed or instrument charged chargeable by this Act with any stamp duty of the same amount; provided that no vellum, parchment, or paper bearing a stamp appropriated by name to any particular description of deed or instrument, shall be used or applied for any purpose other than that to which such stamp shall be so appropriated, or if so used the same shall be of no avail; and it shall also be lawful for all persons having in their possession any stamped vellum, parchment, or paper not made use of, and which by the operation of this Act shall have been or shall be rendered useless or inapplicable for the purposes for which the same was originally designed, to send the same to the Head Office for Stamps in *Dublin*, at any time within twelve calendar months next after the commencement of this Act; and it shall be lawful for the Commissioners of Stamps and Taxes, or any authorized officer of stamp duties, to cause the stamps on such vellum, parchment, or paper to be cancelled, and to deliver out in lieu thereof other stamps of equal value in the whole to the stamps so cancelled, or otherwise, at their discretion, to cause such vellum, parchment, or paper to be stamped with any additional stamp or stamps, so as to make up the full amount of the duty charged by this Act, on payment of the duty denoted by such additional stamps.

Stamped paper, &c. rendered useless by this Act may be exchanged, or have additional stamps, as herein mentioned.

XII. "And whereas the penalties payable on stamping deeds and instruments chargeable with stamp duty in *Ireland* are in any cases of greater amount than such as are payable in *England* in cases of the like kind, and it is expedient that they should be of equal amount in all cases;" be it therefore enacted, that in every case where a penalty is now by law payable in *Ireland* on stamping any deed or instrument of any description, such penalty shall, from and after the commencement of this Act, be in amount the same as any penalty or penalties by law payable in *England* on stamping any deed or instrument of the like description, in lieu and instead of the penalty or penalties in that behalf now payable

The penalty payable on stamping any deed, &c. to be the same in *Ireland* as in *England*.

in *Ireland*; any thing herein-before or in any other Act contained to the contrary thereof in anywise notwithstanding (a).

All bonds, &c. for securing the payment of former duties to remain in force in respect of the new duties.

XIII. And be it enacted, that all bonds and securities made or given by any officer or other person whatever before the passing of this Act, for the duly accounting for or paying any duty or duties by this Act repealed, or any composition in lieu thereof by this Act also repealed, or otherwise relating thereto respectively, shall remain and continue in full force and effect for securing the due accounting for and payment of the duties and compositions of the same kind and description respectively by this Act granted or imposed in lieu of the duties and compositions hereby repealed, and mentioned or referred to in such bonds or securities respectively, as well as any of such last-mentioned duties and composi-

(a) By the 56 G. 3, c. 56, s. 47, the penalty payable in *Ireland* on stamping deeds was "£10, provided the same shall be brought to be stamped within the space of five years, from the execution of such deed, &c., or at any time after the expiration of such term of five years, the sum of twenty pounds," over and above the duty. But in England the first Stamp Act, 5 & 6 W. & M. c. 21, s. 11, enacted, that if any deed, instrument, or writing whatsoever, by this Act charged with the payment of duty, shall be written or engrossed by any person or persons whatsoever (not being a known clerk or officer, who in respect of any public office or employment, is or shall be entitled to the making, writing, or engrossing the same) upon vellum, &c. not stamped according to this Act, or stamped for a lower duty, then there shall be paid (over and above the duty) for every such deed, &c. the sum of £5. And this, namely, £5, is the amount of penalty which still continues payable.

But it would appear from the evidence of Mr. Sykes, late solicitor of the Commissioners of Stamps in England, that if the stamp to be impressed be a *progressive duty* stamp, then for every skin to which such stamp is necessary, a penalty of £10 is payable. See Appendix, No. 119, to fourteenth Report of Revenue Commissioners of Board of Stamps.

The only Act which can be at all considered capable of justifying this latter penalty, is the English Act, 37 G. 3, c. 136, s. 2; and it would seem that the applicability of this Act to such a purpose is very questionable.

ns in respect whereof such bonds and securities shall have been made or given, which shall have accrued or been received, or shall hereafter accrue or be received; and such bonds and securities respectively shall be deemed to have been made and given in relation to such new duties and compositions, as well as to the former duties and compositions: provided nevertheless, that it shall be lawful for the Commissioners of Stamps and Taxes, or their proper officer, at any time, if they or he shall think proper, and from time to time as often as they or he shall think fit, to require any person who may have given any such bond or security to make and execute or give a fresh bond or security of the like kind or description in respect of the duties or compositions by this Act granted, under the like pains, penalties, forfeitures, and disabilities for any refusal to make and execute or give such fresh bond or security as are contained in any Act under or by virtue of or in compliance with which any such former bond or security may have been given.

New bonds may be required.

XIV. And be it enacted, that nothing in this Act contained shall be deemed or construed to revoke or annul any certificate or license which, before the commencement of this Act, shall have been granted to any person to practise any profession, or to use or exercise any trade, business, occupation, or calling, but that every such certificate and license respectively which shall be unexpired and in force at the time of the commencement of this Act shall remain and continue in full force and operation until the expiration thereof by effluxion of time; anything in this Act contained to the contrary notwithstanding.

Certificates and licenses to continue in force.

XV. And be it enacted, that every person who shall act as a notary public in *Ireland* shall annually, before he shall so act, deliver or cause to be delivered to the proper officer at the Stamp Office in *Dublin* a paper or note in writing containing the name and usual place of residence of such person, and stating whether he has been admitted or enrolled, or authorized to act or has acted, as a notary public three years or not; and thereupon, and upon payment of the duty which shall then be by law imposed

Every notary public in *Ireland* to deliver a note containing his place of abode, &c. to the Stamp Office in *Dublin*, and take out a certificate yearly.

upon him in respect of such certificate as is herein mentioned, according to the place of his residence, and the time he shall have been admitted or enrolled, or authorized to act or has acted as a notary public, as stated in such paper or note, every such person shall be entitled to a certificate, duly stamped, to denote the payment of the said duty by him, describing him in such certificate according to the description contained in the said note so given in by him, which certificate the Commissioners of Stamps and Taxes, or their proper officer, shall cause to be forthwith issued under the hand of such officer, in such manner and form as the said commissioners shall devise; and every such certificate shall bear date on the day on which the same shall be issued, and shall be in force from such day until the twenty-fifth day of *March* next following; and if any person required by this Act to obtain such annual certificate as aforesaid shall, after the twenty-fifth day of *March* one thousand eight hundred and forty-three, act as a notary public, or do or perform any notarial act whatever, without having obtained and having such certificate then in force, he shall forfeit for every such offence the sum of fifty pounds, and be incapable of maintaining any action or suit in any court of law or equity for the recovery of any fee, reward, or disbursement on account of any business done by him as a notary public without having such certificate.

Penalty for acting without a certificate, £50.

Any notary or attorney, &c. delivering in a false note as to his residence, &c. with intent to evade the higher duties, to forfeit £50.

XVI. And be it enacted, that if any notary public, or any attorney, solicitor, proctor, agent, or procurator, or any sworn clerk, clerk in court, or other clerk or officer required by law to take out an annual certificate, shall deliver in, or cause to be delivered in, to the Commissioners of Stamps and Taxes, or to their officer, at the Stamp Office in *Dublin*, any paper or note in writing containing a place of residence as the place of his residence, contrary to the directions of this Act, or any other Act requiring the same, or which shall not be the true place of his residence within the intent and meaning of this Act, or containing any statement, matter, or thing which shall not be true, with intent to evade the payment of the higher duty by this Act granted on certificates to be taken out by attorneys and others, every such person shall for

such offence forfeit the sum of fifty pounds : provided that to prevent evasion of such higher duties, if any person required to obtain any such certificate shall ordinarily carry business, within the city of *Dublin*, or within the distance of five miles therefrom, or shall, for the space of forty days or in any one year, reside within the limits aforesaid, every person shall be deemed to be resident within such limits in accordance with the true intent and meaning of this Act, and shall be liable to the higher duties hereby imposed on such certificates, notwithstanding he may at other times in such year reside elsewhere out of the limits aforesaid ; and provided that any certificate issued by any person as aforesaid chargeable with or upon payment of a lower duty than is hereby required or ought to be paid shall not be deemed to be a certificate within the meaning of this Act, but the same shall be null and void.

What shall be deemed a residence within the limits requiring the higher duties.

III. And be it enacted, that it shall be lawful for the Commissioners of Stamps and Taxes, or for any person duly authorized in that behalf, upon payment of the duty by this Act imposed in respect thereof, to grant license to any person to use or exercise the trade or business of a pawnbroker in any city, town, or place in *Ireland*, or the calling or occupation of an appraiser in *Ireland* ; and it shall not be lawful for any person whatsoever from and after the commencement of this Act, to use or exercise

Commissioners may grant licenses to pawnbrokers and appraisers.

the trade or business of a pawnbroker, or the calling or occupation of an appraiser, in *Ireland*, without having a license or authority authorizing him so to do, within the intent and meaning of this Act ; and every such license which shall be granted at any time after the thirty-first day of *July* and before the first day of *November* in the present or any subsequent year shall be dated on the first day of *August* in the year in which the same shall be granted ; and every such license which shall be granted at any time than last aforesaid shall be dated on the day on which the same shall be actually granted ; and every such license, whatever may be the date thereof, shall have effect and be in force from the day of the date thereof until and upon the thirty-first day of *July* then next following, and shall then cease and deter-

No person to trade as a pawnbroker, or act as an appraiser, without license.

Date and continuance of licenses.

Persons trading as pawnbrokers without license to forfeit £50.

Who deemed pawnbrokers.

Not to extend to persons who take interest not exceeding £5 per cent. per annum.

Pawnbroker to keep one house only under one license.

Partners to take out one license only.

Powers and provisions of 46 G. 3, c. 43, relating to duties on appraisements and licenses to appraisers in Great Britain to apply to the like duties in Ireland.

mine; and if any person, not having a license in force so to be granted under this Act, shall receive or take by way of pawn, pledge, or exchange any goods or chattels for the repayment of money lent thereon in *Ireland*, he shall forfeit for every such offence the sum of fifty pounds; and all persons in *Ireland* who shall receive or take by way of pawn, pledge, or exchange any goods or chattels for the repayment of money lent thereon shall respectively be deemed pawnbrokers within the meaning of this Act, and shall take out a license for the same accordingly: provided always, that nothing herein contained shall extend or be construed to extend to any person who shall lend money upon pawn at any rate of interest not exceeding five pounds *per cent. per annum* interest, without taking any further or greater profit for the loan or forbearance of such money lent on any pretence whatever.

XVIII. And be it enacted, that no pawnbroker or other person receiving or taking by way of pawn, pledge, or exchange any goods or chattels for the repayment of money lent thereon, licensed by authority of this Act, shall by virtue of one license keep more than one house, shop, or other place for taking in goods or chattels to pawn; but for each and every house, shop, or other place which any person shall keep for the purpose aforesaid, a separate and distinct license shall be taken out and paid for by such pawnbroker or other person: provided always, that persons in partnership, and carrying on the trade and business of a pawnbroker in one house, shop, or tenement only, shall not be obliged to take out more than one license in any one year for the carrying on of such trade or business.

XIX. "And whereas by an Act passed in the forty-sixth year of the reign of King George the Third, intituled, *An Act for granting to his Majesty certain stamp duties on appraisements and on licenses to appraisers in Great Britain*, certain stamp duties in *Great Britain* were granted for and upon every skin or piece of vellum or parchment, or sheet or piece of paper, upon which any valuation or appraisement or the amount of any valuation or appraisement therein mentioned, should be written or set down,

and whereon any license of any appraiser should be written, and provisions were contained therein for securing such duties; and it is necessary that the like provisions should be made for securing the duties by this Act granted in respect of appraisements or valuations and of licenses to appraisers;" be it therefore enacted, that all the powers, provisions, clauses, regulations, and directions, fines, forfeitures, pains and penalties contained in and imposed by the said last-mentioned Act relating to valuations or appraisements and licenses to appraisers in *Great Britain*, and to the duties thereon respectively, and to appraisers in *Great Britain*, shall be of full force and effect with respect to appraisements or valuations and licenses to appraisers in *Ireland*, and to the duties thereon respectively by this Act granted, and to the vellum, parchment, and paper charged therewith, and to appraisers in *Ireland*, as far as the same are or shall be applicable, in all cases not otherwise provided for by this Act, or by any other Act the provisions whereof are hereby directed to be observed in relation to the duties by this Act granted, and shall be observed, applied, enforced, and put in execution for the raising, levying, collecting, and securing of the said duties on appraisements and on licenses to appraisers in *Ireland* hereby granted and otherwise relating thereto, so far as the same shall not be superseded by and shall be consistent with the express provisions of this Act, as fully and effectually to all intents and purposes as if the same had been herein repeated and specially enacted with reference to such persons, duties, matters, and things in *Ireland* respectively.

XX. "And whereas the said Commissioners are authorized to grant licenses to persons to deal in and retail stamps in *Ireland*, and also to persons to keep printing presses and types for printing in *Ireland*, all which licenses are required to be taken out annually, and are chargeable with stamp duties: and whereas after the passing of this Act the said duties will cease and be no longer payable, and it is expedient that such licenses hereafter to be granted should not be required to be renewed annually;" be it therefore enacted, that it shall be lawful for the Commissioners of

Licenses to deal in stamps, and to keep printing presses in *Ireland* to be permanent.

Stamps and Taxes, from and after the commencement of this Act, to grant license to any person to deal in and retail stamps in *Ireland*, and also license to any person to keep any printing presses and types for printing in *Ireland*, in the like manner and under the same terms, liabilities, conditions, and restrictions as they may now grant an annual license for any such purpose as aforesaid: and every such license so to be granted shall continue in force until the same shall be revoked and made void, or be surrendered or be determined by the death of the party to whom the same shall have been granted: and all the powers, provisions, clauses, regulations, and directions, forfeitures, pains, and penalties, contained in any Act or Acts of Parliament, and now in force, relating to any such annual licenses as aforesaid, and to the persons to whom the same are granted or authorized to be granted, shall be deemed to relate and shall relate to the licenses to be hereafter granted respectively, and to the persons to whom the same shall be granted, and shall be observed, applied, enforced, and put in execution accordingly, as if such powers, provisions, clauses, regulations, directions, forfeitures, pains, and penalties had been herein repeated and specially enacted with reference to such licenses and persons respectively; provided that it shall be lawful for the said commissioners, by notice in writing, at any time to revoke, annul, and make void any such license as aforesaid.

55 G. 3, c.
101, as to sea
insurances,
recited.

XXI. "And whereas under a certain Act passed in the fifty-fifth year of the reign of King George the Third, intituled *An Act to regulate the collection of stamp duties on matters in respect to which licenses may be granted by the Commissioners of Stamps in Ireland*, the duties which are now payable in *Ireland* to her Majesty for and in respect of sea insurances are not denoted, as in *Great Britain*, by a stamped impression upon the policy or other instrument of insurance, but are paid in the first instance to the underwriters or their agents, and are accounted for by them to her Majesty at stated periods in each year: and whereas it is expedient to alter the mode of denoting and collecting such duties, and in lieu thereof to provide as herein-after mentioned;" be it

therefore enacted, that so much of the said last-recited Act as relates to the duties upon sea insurances, and to the collecting and accounting for the same, shall be and the same is hereby repealed, save as to such of the said duties as may be then due or unpaid, all which shall be recoverable by the same ways and means, and with such and the same penalties, as if this Act had not been made.

Recited Act
in part re-
pealed.

XXII.(a) And be it enacted, that the Commissioners of Stamps and Taxes for the time being shall, out of the monies arising from the duties under their care and management, from time to time provide sufficient quantities of vellum, parchment, or paper adapted for policies of sea insurance, and shall cause to be printed thereon respectively the several forms for blank policies of insurance commonly used, and such other forms as they may think proper, and the same so printed to be duly stamped for expressing or denoting the duties by this Act granted, in order that all her Majesty's subjects may buy the said forms adapted for policies of insurance, respectively stamped with such rate of duty as they shall respectively require, of the officers or persons employed by the said Commissioners, at the price of the said duty marked thereon, without any charge for such vellum, parchment, or paper, or for printing the same; or, at their election, may bring to the head office for stamps in *Dublin* any quantities of their own vellum, parchment, or paper, to be stamped as aforesaid, on payment of the duty payable thereon; and the said officers or persons employed by the said Commissioners shall and they are hereby required to write or mark thereon the day, month, and year when any such printed vellum, parchment, or paper so stamped shall be delivered by them to be used as aforesaid; and if any officer or person employed by the said Commissioners shall wilfully neglect to do or perform any matter or thing herein-before required with

Commission-
ers to provid
stamped poli
cies of sea in
surance,
which may b
purchased ;

or vellum,
&c. may be
brought and
stamped on
payment of
duty ;

Penalty on
officers for
neglect.

(a) This and the following sections relating to policies of sea insurance appear to have been taken from the English Act, 35 G. 3, c. 63.

Allowance of spoiled stamps on sea policies in *Ireland* may be made in the same cases as in *Great Britain*.

Provisions of 53 [sic] Geo. 3, c. 133, for that purpose to extend to *Ireland*.

Banker's notes may be re-issued as often as thought fit.

The duty on a lease for a year, where the lease is not executed, shall be denoted upon the release; and no lease

policies of sea insurance in *Ireland*;" be it therefore enacted, that it shall be lawful for the Commissioners of Stamps and Taxes to allow as spoiled or misused, and to cancel stamps on policies of sea insurance in *Ireland*, in the same cases and upon the same terms and conditions only as are mentioned and provided in the said last-mentioned Act in respect of policies of sea insurance in *Great Britain*; and for such purpose, and for the purpose of preventing frauds in relation thereto, all and every the powers, provisions, clauses, regulations, and directions, fines, forfeitures, pains, and penalties, contained in the said last-mentioned Act, shall be of full force and effect with respect to the stamps on policies of sea insurance in *Ireland*, as fully and effectually to all intents and purposes as if the same had been herein repeated and specially inserted with reference to such last-mentioned stamps(a).

XXXI. And be it enacted, that it shall be lawful for any banker who may by law issue promissory notes for money payable to the bearer on demand, and allowed by law to be re-issued, to re-issue any such promissory notes made after the commencement of this Act, and duly stamped with the duties by this Act granted, from time to time after payment thereof, as often as he shall think fit, without being liable to pay any further duty in respect thereof, all which promissory notes shall be good and valid, and as available in the law to all intents and purposes, as they were upon the first issuing thereof.

XXXII. And be it enacted, that the duty (except the progressive duty) by this Act charged for and in respect of any bargain and sale or lease for a year shall, in every case where no such bargain and sale or lease shall be actually prepared and executed(b), be expressed and denoted upon the release in which

(a) For the 54 G. 3, c. 133, see *post*.

(b) As the 9 G. 2, c. 5, s. 6, (Ir.) enacted, that in all cases the recital of the lease for a year in the deed of release, shall be deemed full evidence of such lease, it is not the practice in this country to execute the lease.

any such bargain and sale or lease shall be mentioned or referred to; and no recital of any bargain and sale or lease for a year in or upon any deed of release, which shall bear date or be first executed by any party thereto after the commencement of this Act, shall be evidence of any such bargain and sale or lease for a year having been made or executed, unless and until such release shall be duly stamped or marked with the stamp or mark for expressing or denoting the duty hereby charged for and in respect of such bargain and sale or lease for a year (except the progressive duty) as well as with the duty or duties which such release may be otherwise chargeable with; any thing in any Act or Acts to the contrary thereof in anywise notwithstanding.

for a year to be evidence unless the release be stamped accordingly.

XXXIII. "And whereas by the said Act passed in the fifty-sixth year of the reign of King *George* the Third, it is enacted, that whenever any deed or instrument subject to any stamp duty shall be delivered for registry to the Registrar or Deputy Registrar for Registering Deeds in *Ireland*, or for enrolment to any office of any of the superior Courts in *Dublin*, or to any Clerk of the Peace or other person entrusted to enrol deeds in *Ireland*, such persons respectively shall examine such deed, and the stamp thereon; and if the same shall not be duly stamped such persons respectively shall not suffer the same to be registered or enrolled, under the penalty of fifty pounds: and whereas it is expedient to make other provision respecting the registry or enrolment of deeds or instruments which shall be subject to progressive duty under this Act;" be it therefore enacted, that before any deed or instrument subject to any stamp duty in *Ireland* under this Act shall be delivered to the Registrar of Deeds in *Ireland*, or either of the Assistant Registrars, for the purpose of being registered, or to any officer of the superior courts in *Dublin*, or to any Clerk of the Peace or other person entrusted to enrol deeds in *Ireland*, for the purpose of being enrolled, the attorney or other person who shall be employed to draw or prepare such deed or instrument, or, if there shall be no such attorney or other person so employed, then one of the parties to such deed or instrument shall

Recital of 56 Geo. 3, c. 56, s. 99, as to registry of deeds.

The attorney to write on the deed a certificate of the number of words therein; and if the same be stamped according thereto, it may be registered.

write upon some part of such deed or instrument, and sign a memorandum or certificate, that the words contained in such deed or instrument are less in number than a certain quantity therein specified, either in gross or in folios of seventy-two words each; and if such deed or instrument shall then be stamped with the proper progressive duty or duties to which the same may appear to be liable according to such memorandum or certificate, it shall be lawful for such Registrar, Assistant Registrar, or officer, Clerk of the Peace, or other person, to suffer such deed or instrument to be registered or enrolled, notwithstanding the same may in fact contain a greater quantity of words than shall be specified in such memorandum or certificate; and such Registrar, Assistant Registrar, officer, Clerk of the Peace, or other person, shall not be subject or liable to the said penalty of fifty pounds in respect thereof (provided such deed or instrument shall be duly stamped in other respects), any thing in the said Act contained to the contrary thereof notwithstanding; and if any attorney or other person shall write or sign any memorandum or certificate as aforesaid which shall specify any quantity of words which shall be less than the quantity of words contained in such deed or instrument, and in any schedule, receipt, or other matter put or endorsed thereon or annexed thereto, with intent to evade the payment of any duty to or with which such deed or instrument shall be liable, or charged or chargeable, he shall forfeit for every such offence the sum of fifty pounds.

Penalty for
writing false
certificate
£50.

Bills of
lading and
charter-parties
not to be
stamped after
the signing,
except in the
cases specified
under penalty of
£50.

XXXIV. And be it enacted, that it shall not be lawful for the Commissioners of Stamps and Taxes, or any of their officers, to stamp or mark any vellum, parchment, or paper upon which any bill of lading, or any charter-party, or any agreement, contract, memorandum, letter, or other writing by this Act chargeable with any duty as a charter-party, shall be ingrossed, written, or printed under any pretence whatever, after the same shall be executed or signed by any party, except as herein is provided; and if any person shall make or sign any bill of lading which shall be ingrossed, printed, or written, or partly ingrossed or written and partly printed, upon vellum, parchment, or paper not duly stamped according to law, every such person shall forfeit the sum of fifty

pounds: provided always, that if any charter-party, or any such agreement, contract, memorandum, letter, or other writing chargeable with any duty as a charter-party, shall be brought to the head office of the said Commissioners in *England* or *Ireland*, or to any of their proper officers, to be stamped within fourteen days after the same shall bear date, and shall have been executed or signed by the party thereto who shall have first executed or signed the same, it shall be lawful for the said Commissioners and they are hereby required to cause the same to be stamped, upon payment of the duty chargeable thereon, without any penalty; and if the same shall be brought to the said head office to be stamped at any time after the expiration of such fourteen days, and within one calendar month after the same shall bear date, and shall have been first executed or signed as aforesaid, it shall be lawful for the said Commissioners and they are hereby required to cause the same to be stamped, upon payment of the duty chargeable thereon, and of the further sum of ten pounds by way of penalty.

Charter-parties may be stamped upon payment of the duty or duty and penalty within certain limited periods after the signing thereof.

XXXV. "And for better securing the duties on probates of wills and letters of administration by this Act granted," be it enacted, that from and after the commencement of this Act if any person shall take possession of and in any manner administer any part of the personal estate and effects of any person deceased, without obtaining probate of the will or letters of administration of the estate and effects of the deceased within six calendar months after his decease, or within two calendar months after the termination of any suit or dispute respecting the will or the right to letters of administration, if there shall be any such, which shall not be ended within four calendar months after the death of the deceased, every person so offending shall forfeit the sum of one hundred pounds, and also a further sum at and after the rate of ten pounds *per centum* on the amount of the stamp duty payable on the probate of the will or letters of administration of the estate and effects of the deceased(a).

Penalty for not proving wills or taking out letters of administration 100*l.*, and 10*l.* per centum on the duty.

(a) This provision is the same as that contained in the 55 G. 3, c. 184, s. 37. Hitherto the penalty was, by the 54 G. 3, c. 92, s.

Stamp to be provided for marking probates, &c., relating to any estate in respect whereof probate, &c., shall have been before taken out and the proper duty paid thereon.

XXXVI. And be it enacted, that it shall be lawful for the Commissioners of Stamps and Taxes and they are hereby required to provide a stamp distinguishable from all other stamps, for the purpose of stamping any piece of vellum, parchment, or paper, whereon any probate of a will or letters of administration shall be ingrossed, printed, or written in relation to any estate in respect whereof any former probate or letters of administration shall have been taken out, and the full amount of the duties payable thereon by any Act or Acts then in force, according to the full value of such estate, shall have been duly paid and discharged; and in every case where any probate or letters of administration shall have been taken out, duly stamped according to the full value of the estate in respect whereof the same shall have been granted, then and in such case any further or other probate or letters of administration which shall be at any time thereafter applied for in respect of such estate shall and may be issued and granted upon any piece of vellum, parchment, or paper stamped with the stamp provided by the said Commissioners in pursuance of this Act, for such other probate or letters of administration as aforesaid; and every such other probate or letters of administration, which shall be duly stamped with such stamp as last aforesaid, shall be as available in the law, and of the like force and effect in all respects whatever, as if the vellum, parchment, or paper whereon the same shall be ingrossed, printed, or written had been duly stamped with the stamp denoting the full amount of the duties payable in respect of the probate or letters of administration taken out on the full value of such estate(a).

2 (Ir.), for administering effects without proving the will, &c. within twelve calendar months after the decease, £40 British.

(a) By the Irish Act, 54 G. 3, c. 92, s. 3, all probates taken out after the will had been already proved, were effectual without any stamp. The only alteration contemplated by the above section, would seem to be, that a peculiar die called the "duty paid stamp," shall be appropriated to second probates, and not that any additional duty shall be payable.

XXVII. And be it enacted, that the duties by this Act granted on legacies and on successions, and on residues and shares of residues, given by the wills or passing by the intestacies of persons deceased, and payable out of their personal estate, shall be accounted for, answered, and paid by the person having or taking the burden of the execution of the will or other testamentary instrument, or the administration of the personal estate of any person deceased, upon retainer for his own benefit, or for the benefit of any other person, of any legacy, or any part of any legacy, or of the residue of any personal estate, or any part of such residue, which he shall be entitled so to retain, either in his own right, or in the right or for the benefit of any other person, and also upon delivery, payment, or other satisfaction or discharge whatsoever of any legacy, or any part of any legacy, or of the residue of any personal estate, or any part of such residue, to which any other person shall be entitled; and in case any person, having or taking the burden of such execution or administration as aforesaid, shall retain for his own benefit, or for the benefit of any other person, any legacy, or any part of any legacy, or the residue of any personal estate, or any part of such residue, which such person shall be entitled so to retain, either in his own right or in the right or for the benefit of any other person, and upon which any duty shall be chargeable by virtue of this Act, not having first paid such duty, or shall deliver, pay, or otherwise howsoever satisfy or discharge any legacy, or any part of any legacy, or the residue of any personal estate, or any part thereof, to which any other person shall be entitled, and upon which any duty shall be chargeable by virtue of this Act, having received or deducted the duty so chargeable, then and in every such case the duty which shall be due and payable upon every such legacy, and part of legacy, and residue, and part of residue respectively, and which shall not have been duly paid and satisfied according to the provisions of this Act, shall be a debt of such person having or taking the burden of such execution or administration as aforesaid to her Majesty, her heirs and successors; and in case any such person, so

Legacy duty to be paid by executors or administrators on retaining or paying legacies.

If duty be not paid although deducted by the executor, the amount to be a debt to her Majesty from executor.

If not deducted by executor, the amount to be a debt to her Majesty from both executor and legatee.

Trustees to pay duties on legacies charged on real estate.

In default, the duty to be a debt to her Majesty.

having or taking the burden of such execution or administration as aforesaid, shall deliver, pay, or otherwise howsoever satisfy or discharge any such legacy or residue, or any part of any such legacy or residue, to or for the benefit of any person entitled thereto, without having received or deducted the duty chargeable thereon (such duty not having been first duly paid, according to the provisions herein contained), then and in every such case such duty shall be a debt to her Majesty, her heirs and successors, both of the person who shall make such delivery, payment, satisfaction, or discharge, and of the person to whom the same shall be made; and that the duties by this Act granted upon legacies charged upon or made payable out of any real estate, or out of any monies to arise by the sale of any real estate, or upon residues, or parts or shares of residues, of any such monies, shall be accounted for, answered, and paid by the trustee to whom the real estate shall be devised out of which the legacy or share of any money arising out of the sale, mortgage, or other disposition of such real estate shall be to be paid or satisfied; or if there shall be no trustee, then by the person entitled to such real estate, subject to any such legacy, or by the person empowered or required to pay or satisfy any such legacy; and the said duties shall be retained by the person paying or satisfying any such legacy or share of money, and shall be accounted for, satisfied, and paid, at such times, in such manner, and according to such rules and regulations as are herein-before specified and prescribed in respect of the duties granted on legacies payable out of personal estate^(a): and in case the said duties shall not be paid or satisfied according to the provisions herein contained, then and in every such case such duty shall be a debt to her Majesty, her heirs, and successors, of and from the trustee of such real estate as aforesaid, or the person entitled thereto, subject to

(a) This provision as to the payment of duty on legacies charged on real estate, is taken from the English Act, 45 G. 3, c. 28, s. 5, and was not contained in any Irish Act. See Mockler on Stamps, p. 443.

such legacy as aforesaid, and also of and from the person to whom the same shall have been paid, without the duty chargeable thereon having been first deducted.

XXXVIII(a). And be it enacted that every gift by any will or testamentary instrument of any deceased person, which, by virtue of any such will or testamentary instrument, shall have effect or be satisfied out of the personal estate of such person so dying, or out of any personal estate which such person shall have power to dispose of as he shall think fit, or which shall have been charged upon or made payable out of any real estate, or be directed to be satisfied out of any monies to arise by the sale of any real estate, of the person so dying, or which such person may have the power to dispose of, whether the same shall be given by way of annuity or in any other form, shall be deemed and taken to be a legacy within the true intent and meaning of this Act; and every gift which shall have effect as a donation, *mortis causa*, shall also be deemed a legacy within the intent and meaning of this Act; and the value of any legacy given by way of annuity, whether payable annually or otherwise, for any life or lives, or for years or other period of time, shall be calculated, and the duty chargeable thereon shall be charged, according to the tables annexed to an Act passed in the parliament of *Great Britain* in the thirty-sixth year of the reign of King *George* the Third, intituled *An Act for repealing certain duties on legacies and shares of personal estates, and for granting other duties thereon, in certain cases*: provided always, that nothing herein contained shall be construed to extend to the charging with the duties by this Act granted any specific sum of money, or any share or proportion thereof, charged by any marriage settlement or deed upon any real estate, in any case in which any such specific sum, or share or proportion thereof, shall be appointed or apportioned by any will or testamentary instrument under any power given for that purpose by any such marriage

What shall be deemed legacy under this Act.

36 G. 3, c.

(a) The definition of a legacy was formerly given by 54 G. 3, c. 92, s. 6.

Exemption of legacies to charities in Ireland.

settlement or deed(a) : provided also, that nothing herein contained shall extend or be construed to extend to charge with duty in *Ireland* any legacy given for the education or maintenance of poor children in *Ireland*, or to be applied in support of any charitable institution in *Ireland*, or for any purpose merely charitable(b).

Receipts for legacies to be stamped within twenty-one days after the date.

XXXIX. And be it enacted, that every receipt or discharge for any legacy or residue, or part thereof, shall be brought, within the space of twenty-one days after the date thereof, to the head office of the Commissioners of Stamps and Taxes in *Dublin*, or to some other office to be appointed by the said Commissioners for such purpose, to be stamped, paying the duty for the same ; and upon such payment, either at the said head office, or any other office to be appointed as aforesaid, the Receiver-General, or other proper officer to be appointed for that purpose by the said Commissioners, as the case shall require, shall write upon such receipt or discharge an acknowledgment of the payment of the duty so paid in words at length, and bearing date the day on which such payment shall be made, and shall subscribe his name thereto, and enter an account thereof in a book to be provided for that purpose, to the intent that he may be thereby charged with the sum so paid ; and in case the duty shall be so paid at the said head office, then the receipt or discharge so brought to be stamped shall be forthwith stamped with such stamp as the case may require ; and in case the duty shall be so paid at any other office to be appointed by the said Commissioners as aforesaid, the receipt or discharge whereon such acknowledgment of the payment of duty shall be so written and subscribed shall be transmitted,

(a) It is observable that this exemption applies only to charges on real estate ; so that personal property, subject to a disposing power, if appointed by will, is liable to legacy duty. See *In re Cholmondeley*, 1 Cr. & M. 149 ; 3 Tyr. 10 ; Mockler on Stamps, 421.

(b) This exemption was contained in the schedule of the 56 G. 3, c. 56.

within the space of twenty-one days from the day of payment of such duty, to the said head office, to be stamped, and the same shall be stamped accordingly with such stamp as aforesaid; and in case the person paying such duty at any such office to be appointed as aforesaid shall be desirous that the same should be transmitted to the said head office by the officer to whom such duty shall be paid, and shall leave the same with such officer for that purpose, such officer shall thereupon sign and deliver an acknowledgment that such receipt or discharge has been left with him for such purpose, and shall transmit such receipt or discharge to such head office to be stamped as aforesaid, and the same shall be sent again to such officer as soon as conveniently may be after the stamping thereof; and such officer shall deliver back the same to the person entitled thereto, upon re-delivery to him of the acknowledgment which he shall have given for the same: provided always, that if any such receipt or discharge shall not be so brought to any such office as aforesaid, within such space of twenty-one days as aforesaid, it shall nevertheless be lawful to carry such receipt or discharge to the said head office, to be stamped in like manner, within three calendar months after the date thereof, paying the duty for the same, and also the further sum of ten pounds *per centum* on such duty by way of penalty for not having before paid such duty; on payment of which duty and penalty the said Commissioners are hereby authorized and required to stamp such receipt or discharge in the same manner as if the same had been brought to the said office within the space of twenty-one days from the date thereof^(a); and where any such receipt or discharge as aforesaid shall have been signed out of the United Kingdom, if the same shall be brought to be stamped within twenty-one days after being received in the United Kingdom, it shall be lawful for the said Commissioners to remit any penalty which may have been

Penalty if
not stamped
within
twenty-one
days.

Receipts
signed out of
the United
Kingdom.

(a) The preceding part of this section is similar to the 29th section of 36 G. 3, c. 52 (*Eng.*)

incurred thereon, and to cause the same to be duly stamped and payment of the duty payable in respect thereof(a).

Penalties may be sued for as penalties under Stamp Act.

XL. And be it enacted, that all fines, penalties, and forfeitures imposed by or which may be incurred under this Act, shall and may be sued for and recovered, with full costs of suit, and charges attending the same, by all or any of the ways and means and in such manner and form as are and is provided for the recovery of any penalty or forfeiture in and by the said Act, passed in the fifty-sixth year of the reign of King *George* the Third, subject to any such appeal as therein mentioned, and shall be paid, applied, and distributed in such manner as by the said last-mentioned Act is directed or authorized.

Construction of terms used in this Act.

XLII. And be it enacted, that wherever in this Act, with reference to any person, matter, or thing, any word or words are used importing the singular number or the masculine gender only, yet such word or words shall be understood and construed to include several persons as well as one person, females as well as males, bodies politic or corporate as well as individuals, and several matters or things as well as one matter or thing, unless it be otherwise specially provided, or there be something in the subject or context repugnant to such construction.

Commencement of this Act.

XLIII. And be it enacted, that in all cases where no express provision is herein contained for the commencement of any of the clauses or provisions of this Act, the same shall commence and take effect on the tenth day of *October*, one thousand eight hundred and forty-two.

Continuance of the Act.

XLIII. And be it enacted, that this Act and the duties hereby imposed shall continue in force until the tenth day of *October*, one thousand eight hundred and forty-five, and shall then cease and determine: provided always, that this Act and the said duties shall not then cease or determine with respect to any of the said

(a) A similar provision has been made by the English Act, 48 G. 3, c. 149.

ties which shall have accrued or been incurred before the said mentioned day, and shall then or at any time afterwards be or become due or payable and remain in arrear or unpaid, or with respect to any penalty, forfeiture, or punishment incurred, and not recovered or suffered, for any offence or crime committed against this Act, or any Act herein recited or referred to; but that this Act, and all the powers and provisions thereof, shall remain in and continue in force with respect to all such duties and arrears of duty, and all such penalties, forfeitures, and punishments as aforesaid, until the same respectively shall have been fully paid, recovered, inflicted, and suffered.

XLIV. And be it enacted, that this Act may be amended or repealed by any Act to be passed in this present Session of Parliament. Act may be amended, &c. this Session.

SCHEDULE TO WHICH THIS ACT REFERS.

	Duty.		
	£	s.	d.
BILL of LADING of or for any goods, merchandize, or effects to be exported or carried coastwise	0	0	6
CERTIFICATE to be taken out yearly by every person admitted as an attorney or solicitor in any of her Majesty's Courts at Dublin, or in any other Court in Ireland holding pleas, where the debt or damage amounts to forty shillings; and by every person admitted as a proctor, agent, or procurator in any of the Ecclesiastical or Admiralty Courts in Ireland; and by every person admitted or enrolled or authorized to act as a notary public in Ireland; and also by every sworn clerk, clerk in court, and other clerk or officer in any of the courts aforesaid, who in his own name, or in the name of any other person, shall commence, prosecute, carry on, or de-			

CERTIFICATE—continued.Duty
£ s.

fend any action, suit, prosecution, or other proceeding in any of the courts aforesaid, or do any notarial act whatever for or in expectation of any fee, gain, or reward as an attorney, solicitor, agent, proctor, procurator, or notary public, although not admitted or enrolled or authorized to act as such :

If he shall reside in the city of Dublin, or within three miles thereof ;

And if he shall have been admitted, or enrolled, or authorized to act, or in possession of his office for the space of three years or upwards,	12 0
Or if he shall not have been admitted, or enrolled, or authorized to act, or in possession so long	6 0

If he shall reside elsewhere in Ireland, and if he shall have been admitted, or enrolled, or authorized to act, or in possession of his office, for the space of three years or upwards	8 0
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Or if he shall not have been admitted, or enrolled, or authorized to act, or in possession so long	4 0
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But no person is to be obliged to take out more than one certificate, although he may act in more than one of the capacities aforesaid, or in several of the courts aforesaid.

Exemptions.

All clerks and officers of any of the courts aforesaid who shall act or be concerned in the conduct or management of any action, suit, prosecution, or other proceeding by virtue and in execution of their respective offices or ap-

CERTIFICATE—continued.

Duty.
£ s. d.

Exemptions—continued.

pointments only, and shall not be also retained or employed by any party to such action, suit, prosecution, or other proceeding, or by any attorney, solicitor, agent, proctor, or procurator on behalf of any party thereto, for or in expectation of any fee or reward other than the established fees due and payable in respect of their offices and appointments.

CERTIFICATE to be taken out yearly by every person who, in the character of conveyancer, special pleader, draughtsman, land agent, steward of an estate, or otherwise, shall, for or in expectation of any fee, gain, or reward, draw or prepare any conveyance of or deed or instrument relating to any estate or property, real or personal, or any other deed or contract whatever, or any pleadings or proceedings in any court of law or equity ;

If he shall reside in the city of Dublin, or within

three miles thereof 12 0 0

And if he shall reside elsewhere in Ireland 8 0 0

Exemptions.

Serjeants-at-law and barristers, attorneys, solicitors, proctors, and notaries public, and other persons acting as such by virtue of any office, or appointment, who shall respectively take out certificates in those characters.

Public officers drawing or preparing deeds or other instruments by virtue of their offices, and in the course of their official duty only, and not otherwise.

	Duty. £ s.
CERTIFICATE to be taken out yearly by any banker or bankers, or person or persons acting as such, of having registered the firm of his or their house according to law ;	
If such banker or bankers, or other person or persons, shall issue any promissory notes for money payable to bearer on demand, and allowed to be re-issued	30 0
CHARTER-PARTY, or any agreement or contract for the charter of any ship or vessel, or any memorandum, letter, or other writing between the captain, master, or owner of any ship or vessel, and any other person, for or relating to the freight, or conveyance of any money, goods, or effects on board of such ship or vessel	0 5
COLLATION or appointment by any archbishop or bishop to any cathedral, prebend, dignity, office, or honorary canonry in Ireland, having no endowment or emolument attached or belonging thereto	2 0
COLLATION by any archbishop or bishop to any ecclesiastical benefice, dignity, or promotion in Ireland, other than as aforesaid	7 0
And where the net yearly value of such benefice, dignity, or promotion shall amount to £300 or upwards, then for every £100 thereof over and above the first £200 a further duty of	5 0
The value to be ascertained by certificate of the Ecclesiastical Commissioners for Ireland: provided always, that two or more benefices episcopally united, shall be deemed one benefice only.	
DISPENSATION, faculty, or other instrument for	

		Duty.		
		£	s.	d.
SPENSATION — <i>continued.</i>				
admitting or authorizing any person to act as a no-				
nary public in Ireland	20	0	0	
SPENSATION for holding two ecclesiastical dig-				
nities or benefices, or a dignity and a benefice, in				
Ireland	25	0	0	
SPENSATION or faculty of any kind not herein				
otherwise charged	25	0	0	
ONATION. See <i>Presentation.</i>				
FACULTY. See <i>Dispensation.</i>				
PAYMENT or Letters Patent under the Great Seal of				
Ireland ;				
Of the honour or dignity of an archbishop	150	0	0	
_____ of a bishop	100	0	0	
INSTITUTION granted by any archbishop, bishop,				
chancellor, or other ordinary, or by any ecclesias-				
tical court, to any ecclesiastical benefice, dignity,				
or promotion in Ireland, or to any two or more				
such benefices episcopally united ;				
Where the same shall proceed upon a presenta-				
tion	2	0	0	
And where it shall proceed upon the petition of				
the patron to be himself admitted and insti-				
tuted	7	0	0	
And if in the latter case the net yearly value				
of such benefice, dignity, or promotion shall				
amount to 300 <i>l.</i> or upwards, then for every				
100 <i>l.</i> thereof over and above the first 200 <i>l.</i> a				
further duty of	5	0	0	
The value to be ascertained as in the case				
of collation. See <i>Collation.</i>				
Provided always, that two or more bene-				
fices episcopally united shall be deemed				
one benefice only.				

INSTITUTION—*continued.*Duty.
£ s.

But such petition shall not be liable to any stamp duty.

LEASE, release, or deed, minute, memorandum, or legal or equitable article or instrument, by any archbishop or bishop, or ecclesiastical corporation aggregate or sole, for setting or demising lands, tenements, or hereditaments in Ireland, of the estates of such archbishop or bishop, or corporation in right of their respective sees, for any term of years only, and absolute, not exceeding twenty-one years in possession, without any clause or covenant for the renewal thereof, on the first skin or piece of vellum, parchment, or paper of each and every part thereof;

Where the annual amount of the rent reserved or agreed to be reserved (any penal rent, or any increased or reserved rent in the nature of a penal rent, not being included in such amount), shall not exceed £10, and the fine or consideration for the same shall not exceed £100

0 5

Where the Amount							
Of Such Rent				Or of such Fine or Consideration			
Shall exceed		And shall not exceed		Shall exceed		And shall not exceed	
£	s. d.	£	s. d.	£	s. d.	£	s. d.
10	0 0	20	0 0	100	0 0	150	0 0
20	0 0	50	0 0	150	0 0	200	0 0

0 10
0 15

And where there shall be both rent and fine, the duty only to be paid in respect of such

LEASE—*continued.*

Duty.
£ s. d.

rent or fine as shall be liable to the higher rate of duty.

And for every skin, or piece of vellum or parchment, or sheet or piece of paper, in any such indenture, lease, release, or deed, minute, memorandum, or legal or equitable article, after the first skin or sheet, a duty of

0 10 0

Provided always, that in any case where the annual amount of such rent reserved shall exceed £50, or such fine or consideration shall exceed £200, such lease, release or deed, minute, memorandum, or legal or equitable article or instrument, shall be chargeable with the duty or duties specified in the Schedule of the Act 55 Geo. III. cap. 184.

LEASE, release, or deed, minute, memorandum, or legal or equitable article or instrument, not otherwise charged, for setting or demising lands, tenements, or hereditaments in Ireland, for any term not exceeding three lives, or thirty-one years, whether with or without a clause or covenant for the renewal thereof, or with a clause or covenant of renewal which shall contain any stipulation for the payment of any pecuniary fine in any way howsoever :

On the first skin or piece of vellum, parchment, or paper, of each and every part thereof ;

Where the annual amount of the rent reserved, or agreed to be reserved (any penal rent, or any increased or reserved rent in the nature of a penal rent, not being included in such amount), shall not exceed £10, and the fine

LEASE—*continued.*Duty.
£ s.

or consideration for the same shall not exceed £100

0 5

Where the Amount											
Of such Rent				Of or of such Fine or Consideration							
Shall exceed			And shall not exceed			Shall exceed			And shall not exceed		
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
10	0	0	20	0	0	100	0	0	150	0	0
20	0	0	50	0	0	150	0	0	200	0	0

0 10

0 15

And where there shall be both rent and fine, duty to be paid in respect of each, which may be denoted by either one or more stamps;

And for every skin, or piece of vellum or parchment, or sheet or piece of paper, in any such indenture, lease, release, or deed, minute, memorandum, or legal or equitable article, after the first skin or sheet, a duty of

0 10

Provided always, that in any case where the annual amount of such rent reserved shall exceed £50, or such fine or consideration shall exceed £200, such lease, release, or deed, minute, memorandum, or legal or equitable article or instrument, shall be chargeable with the duty or duties specified in the schedule of the Act, 55 Geo. III. cap. 184.

LICENSE to hold a perpetual curacy not proceeding upon a nomination

3 10

5 & 6 VICT. CAP. 82.—*Schedule.*

Duty.	
£	s. d.
[CENSE— <i>continued.</i>	
<i>Exemption.</i>	
Licenses to stipendiary curates, wherein the annual amount of the stipend shall be specified.	
[CENSE to be taken out yearly for using or exercising the trade or business of a pawnbroker within the city of Dublin, or the circular road surrounding the same(a)	
15	0 0
And for using or exercising the trade or business of a pawnbroker elsewhere in Ireland	
7	10 0
PRESENTATION or donation by her Majesty, her heirs or successors, or by any other patron, to any ecclesiastical benefice, dignity, or promotion in Ireland	
5	0 0
And where the net yearly value of such benefice, dignity, or promotion shall amount to £300, or upwards, then for every £100 thereof over and above the first £200, a further duty of	
5	0 0
The value to be ascertained as in the case of collation. See <i>Collation.</i>	
Provided, that two or more benefices episcopally united, shall be deemed one benefice only.	

(a) This provision exhibits much incongruity, as the city of Dublin is no longer bounded by the Circular Road in consequence of the alteration made in the boundaries by the Irish Corporation Act, 3 & 4 Vict. c. 108, and 3 & 4 Vict. c. 109. But perhaps it was the intention of the legislature, that for the purposes of this Act the old boundary should continue; and as this is an Act imposing pains and penalties, whatever doubt may arise, the subject should receive the benefit of it.

ANNO 46 GEORGE III. CAP. 43.

An Act for granting to his Majesty certain Stamp Duties on Appraisements and on Licenses to Appraisers in Great Britain.

[5th May, 1806.]

Persons appraising property for hire, to be deemed appraisers.

IV. And be it further enacted, that every person who shall value or appraise any estate or property real or personal, or any interest in possession or reversion, remainder, or contingency in any estate or property real or personal, or any goods, merchandize, or effects of whatsoever kind or description the same may be, for or in expectation of any hire, gain, fee, or reward or valuable consideration to be therefore paid him, shall be deemed and taken to be an appraiser within the provisions of this Act to all intents and purposes.

Appraisers to take out a license,

V. And be it further enacted, that no person shall exercise the calling or occupation of an appraiser, or act as such within the intent and meaning of this Act, without taking out a license in manner hereinafter mentioned, and every such license shall state the true name, and place of abode of the person taking out the same; and it shall be lawful for any two or more of his Majesty's Commissioners appointed for managing the duties arising by stamps on vellum, parchment, and paper, or for any person duly authorized by such Commissioners, or the major part of them, to grant such licenses; and every such license issued between the fifth day of *July* and the fifth day of *August* in any year shall bear date on the sixth day of *July*; and every such license issued at any other time, shall bear date the day on which the same shall be issued; and every such license shall continue in force from the day of the date thereof until the fifth day of *July* then next following.

on penalty of £50.

VI. And be it further enacted, that, from and after the fifth day of *July* in the year one thousand eight hundred and six, no person shall appraise or value any estate or property, or effects real or personal, or any interest in possession or reversion, remainder or expectancy in any estate or property real or personal for or in

Expectation of hire or reward without being so licensed as aforesaid, on pain of forfeiting for every such offence the sum of fifty pounds.

VII. Provided always, and be it further enacted, that all persons who shall be duly licensed according to law to act as auctioneers shall and may act as appraisers, without taking out any other license in pursuance of this Act, any thing in this Act contained to the contrary notwithstanding.

But auctioneers duly licensed, may act as appraisers without taking out license.

VIII. And be it further enacted, that every appraiser shall write or set down in words or figures every valuation or appraisement made by him, or any person for him, and the full amount thereof, and within fourteen days after the making thereof, deliver the same to his employer so written or set down upon vellum, parchment, or paper duly stamped according to the provisions of this Act, on pain of forfeiting for any neglect therein, or for delivering any valuation or appraisement, or the amount of any valuation or appraisement, or any vellum, parchment, or paper not duly stamped as aforesaid, the sum of fifty pounds.

Penalty of £50 on appraisers neglecting to set down every appraisement made by them on paper duly stamped.

IX. And be it further enacted, that no person who shall employ any appraiser to make any appraisement or valuation as aforesaid shall receive, or take, or pay, or make any compensation for the making of any such appraisement or valuation as aforesaid, unless the same shall be written or set down in words or figures upon vellum, parchment, or paper duly stamped according to the provisions of this Act, on pain of forfeiting for every such offence the sum of twenty pounds.

Persons employing appraisers not to receive appraisements without the proper stamp, on penalty of £20.

X. Provided always, and be it further enacted, that nothing in this Act contained shall extend or be construed to require any stamp upon any piece of vellum, parchment, or paper, whereon shall be written or set down any valuation or appraisement extending to more than one piece of vellum, parchment, or paper, other than and except the piece upon which the aggregate amount of the value of the articles contained in such valuation or appraisement shall be written or set down.

When appraisements extend to more than one piece of paper, &c. only one stamp to be used.

XI. Provided always, and be it further enacted, that nothing

Appraisements made

in pursuance of any order of the Court of Admiralty &c. not to be charged with the duty.

herein contained shall extend to charge with any stamp duty vellum, parchment, or paper upon which any valuation or praisement made in pursuance of any order of any Court of Admiralty, Vice Admiralty, or any Court of Appeal, from any sentence, adjudication, or judgment of such court, shall be written or set down.

ANNO 54 GEORGE III. CAP. 133.

An Act for better enabling the Commissioners of Stamps to make Allowances for spoiled Stamps on Policies of Insurance in Great Britain and for preventing Frauds relating thereto.

[25th July, 1814]

Allowance to be made in the following cases ;

“ WHEREAS it is expedient to repeal the existing provisions and make others for the allowance of spoiled stamps on policies of insurance in *Great Britain*, and for preventing frauds relating thereto ;” may it therefore please your Majesty that it may be enacted ; and be it enacted by the King’s most excellent Majesty by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, that from and after the passing of this Act, all the provisions contained in an Act of the thirty-fifth year of his Majesty’s reign, intituled, *An Act for granting to his Majesty certain stamp duties on sea insurances*, and in any subsequent Act or Acts for the allowance and exchange of stamps on policies of insurance in *Great Britain*, as being spoiled or misused, shall be and the same are hereby repealed ; and that it shall be lawful for the Commissioners of Stamps to allow as spoiled or misused, and to cancel stamps on policies of insurance in *Great Britain*, in the following cases, and upon the following terms and conditions only ; that is to say :

1. Where a policy is spoiled with-

First. Where a policy shall be inadvertently filled up in an incorrect or improper manner, or be obliterated or otherwise

filled and rendered unfit for use, or shall be filled up for some insurance which shall not be proceeded in, and the same shall not be signed by any underwriter, provided application shall be made for the allowance within six calendar months after the passing of this Act, or after such policy shall be spoiled or become useless :

out being underwritten.

Secondly. Where a policy shall be underwritten, but not to the full amount of the sum which the stamp duty thereon will cover, another policy shall be produced underwritten in lieu thereof, by the same persons, to the same amount, on the same property or interest, and for the same risk in all respects, provided application shall be made for the allowance within six calendar months after the passing of this Act, or three calendar months after the date of the last subscription on the first policy :

2. Where a policy is underwritten, but not to full extent of the stamp duty.

Thirdly. Where a policy shall be underwritten, and there shall afterwards be found any error or mistake therein, so that the insurance intended shall not be thereby effected, and another policy shall be produced underwritten in lieu thereof by the same persons, in which the error or mistake shall be rectified, provided the underwriters shall sign a declaration that the insurance made on the first policy is cancelled, and the premium returned on that sum only, and provided satisfactory proof shall be given of the error or mistake, and that the new policy shall be underwritten before notice of the termination of the risk first insured, and provided application shall be made for the allowance within six calendar months after the passing of this Act, or three calendar months after the date of the last subscription on the first policy :

3. Where there is error or mistake in the policy.

Fourthly. Where a policy shall be underwritten, and the terms and conditions of the insurance shall afterwards be agreed to be altered, and another policy shall be produced underwritten in lieu thereof, by the same persons, to the same amount, on the same property or interest, and with such alteration in the terms and conditions of the insurance as may have been agreed upon ; provided the underwriters shall sign a declaration that the insurance made on the first policy is cancelled, and the premium returned on that

4. Where the terms and conditions of a policy are agreed to be altered.

ground only, and provided the new policy shall be underwritten before notice of the termination of the risk originally insured, and the thing insured shall remain the property of the same person or persons, and provided application shall be made for the allowance within six calendar months after the passing of this Act, or three calendar months after the date of the last subscription on the first policy :

5. Where a policy is underwritten subject to approbation and it is disapproved.

Fifthly. Where a policy shall be underwritten, and the insurance shall be made subject to the approbation of the insured, and such condition shall be expressed in the policy, and the insured shall signify his or their disapprobation thereof within the time to be prescribed for that purpose in and by the policy, provided all the underwriters on such policy (except such as may be deceased or have become bankrupt or insane, or have departed out of the realm) shall sign a declaration that the insurance is cancelled and the premium returned on that ground only, and provided application shall be made for the allowance within six calendar months after the passing of this Act, or three calendar months after the time so prescribed for disapprobation :

6. Where, after insurance made, there turns out to be no risk or no interest.

Sixthly. Where insurance shall be made upon any ship or ships, or upon any goods or other property on board any ship or ships, or upon the freight of any ship or ships, or upon any other interest in or relating to any ship or ships, for a particular voyage, and the ship or ships shall not proceed at all upon the voyage specified, or shall not proceed thereon at or within the time specified, if any, and also where insurance shall be made upon goods or other property on board any ship or ships, or upon any interest in or relating to any ship or ships, for or upon a particular voyage, and the goods or property intended to be insured shall not be shipped at all, or not within the time specified, or not on board the ship or ships named or described, or it shall turn out that the insured had not the interest intended to be insured ; provided in all these cases, that all the underwriters (except such as may be deceased, or have become bankrupt or insane, or have departed out of the realm) shall sign

a declaration that the insurance is cancelled, and the premium returned for some or one of the reasons here specified, and provided application shall be made for the allowance within six calendar months after the passing of this Act, or three calendar months after the insured, if in *Great Britain*, or his or their broker or agent, if the insured be out of *Great Britain*, shall know the facts, upon which the allowance is hereby authorized to be made; but no allowance of the duty shall be made in any of these cases, if the underwriters shall have run any risk whatever under the policy brought for allowance, unless another policy shall be produced whereby the same property or interest shall be insured to the same amount for or upon some other voyage, or for or upon the same voyage to be performed at some other time.

And upon the allowance of any stamps or policies of insurance as spoiled or misused in the several cases aforesaid, the Commissioners of Stamps shall give the party delivering up such policies to be cancelled, other policy stamps of the same amount or value in lieu thereof.

In foregoing cases, other stamps to be given in lieu of those allowed.

II. Provided always, and be it further enacted, that if in the second, third, or fourth case, herein-before provided for, some only of the underwriters on the policy brought for allowance, shall have underwritten another policy in lieu thereof, it shall nevertheless be lawful for the said commissioners to make such allowance as aforesaid, for the amount of the stamp duty on the first policy, except so much thereof as shall be due for or in respect of the sum or sums not transferred to the second policy; and if it shall appear to the satisfaction of the said commissioners, that any legal proceedings are intended to be instituted by or on behalf of the insured, in respect of any sum or sums underwritten on the first policy, and not transferred to the second, which may require the production of the first policy, it shall be lawful for the said commissioners to cancel and expunge the stamp thereon, and to substitute another stamp for denoting only the duty, payable in respect of the sum or sums not transferred as aforesaid, and there-

Further provision for the 2nd, 3rd and 4th cases.

upon to re-deliver the same to the insured or his or their broker or agent.

Further provision for the case of a policy underwritten; but not to full extent of stamp duty.

III. Provided also, and be it further enacted, that if in the case of a policy being underwritten, but not to the full amount of the sum, which the stamp duty thereon will cover, it shall be found inconvenient to get another policy underwritten in lieu thereof, and the same shall be brought to the said commissioners within six calendar months after the passing of this Act, or three calendar months after the date of the last subscription thereon, it shall be lawful for the said commissioners to cancel and expunge the stamp on such policy, and to substitute another stamp for denoting only the duty, payable in respect of the sum or sums underwritten thereon, and to give another policy stamp or stamps of an amount or value equal to the difference between the stamp cancelled and the stamp substituted for the same.

7. Allowance to be made of a proportion of the stamp duty in cases of short interest.

IV. And be it further enacted, that where insurance shall be made on any ship or ships, or on goods or other property on board any ship or ships, or on the freight of or other interest in or relating to any ship or ships, and the sum insured on the account of any one person, or on the joint account of two or more persons, shall be found to exceed the value of his, her, or their property or interest, by the sum of one thousand pounds, where the duty shall be at the rate of one shilling and three-pence *per centum*, or by the sum of five hundred pounds, where the duty shall be at the rate of two shillings and sixpence *per centum*, or above, it shall be lawful for the Commissioners of Stamps to make an allowance for so much of the stamp duty on the policy, whereby such insurance shall be made, as shall exceed the duty payable in respect of the value of the property or interest, on which the risk shall have attached: on the policy being delivered up to be cancelled, and proof being made to the satisfaction of the said commissioners, of the value of such property or interest, and provided all the underwriters (except such as may be deceased, or have become bankrupt or insane, or have departed out of the realm) shall sign a declaration that the premium is returned on account of short in-

interest, in respect of their several proportions of the excess of the sum insured beyond the value of such property or interest, and provided application shall be made for the allowance within six calendar months after the passing of this Act, or three calendar months after the value of such interest or property shall be known to the insured if in *Great Britain*, or to his or their broker or agent, if out of *Great Britain*; and the said commissioners shall deliver other policy stamps for the amount of the duty so to be allowed as last mentioned; but no such allowance shall be made on account of short interest in any case where the property or interest insured shall be expressly valued at the sum insured thereon, in and by the policy whereby the insurance shall be made.

V. Provided always, and be it further enacted, that no such allowance as aforesaid shall be made in any of the cases hereinbefore mentioned, if the policy brought for allowance shall appear to be underwritten to a greater amount than the stamp duty thereon will cover.

No allowance in foregoing cases if policy be underwritten beyond the duty.

VI. Provided also, and be it further enacted, that it shall be lawful for the said Commissioners to make such allowance as aforesaid, where a policy shall be underwritten to a greater amount than the stamp duty thereon will cover, after the expiration of six calendar months from the passing of this Act, provided the same shall be proved to have been done inadvertently, and provided another policy duly stamped shall be underwritten in lieu hereof, by the same persons, to the same amount, on the same property or interest, and for the same risk in all respects, within three days afterwards, and application shall be made for the allowance within seven office days after the date of the last subscription on the policy on which too much shall have been underwritten; and in case only some of the underwriters can be procured to underwrite another policy in lieu thereof, within the time hereby limited, it shall be lawful for the said Commissioners to make such allowance as aforesaid, for the amount of the stamp duty on the first policy, except so much thereof as shall be due for or in respect of the sum or sums not transferred to the policy underwritten in lieu thereof (provided application be made within the said

8. Allowance may be made for stamps on policies, underwritten beyond the duty, in certain cases and on certain conditions.

seven days), and to cancel and expunge the stamp thereon, and to substitute another stamp, for denoting only the duty payable in respect of the sum or sums not transferred as aforesaid, and thereupon to re-deliver the same to the insured, or his or their broker or agent: and if it shall be deemed inconvenient to get another policy underwritten in lieu of any policy which shall be underwritten to a greater amount than the stamp duty thereon will cover, and the same shall be brought to the said Commissioners within three office days after the date of the last subscription thereon, and the proper duty shall be then paid in respect of the sum or sums underwritten beyond what shall be covered by the stamp duty thereon, it shall be lawful for the said Commissioners to put an additional stamp on such policy, for denoting the duty then to be paid, which additional stamp shall render the same valid: and where any policy shall have been underwritten to a greater amount than the stamp duty thereon will cover, at any time before the passing of this Act, or within six calendar months afterwards, it shall be lawful for the said Commissioners to make such allowance in respect thereof, as they are authorized to make in such cases by any Act or Acts now in force.

Underwriters to sign returns of premium, with surnames at length.

VII. And be it further enacted, that no such allowance of stamp duty as aforesaid shall be made, in any case, where it is to depend on the condition of the underwriters signing a declaration of the return of premium, unless the underwriters shall sign such declaration with their surnames at length, and not with their initials only as heretofore accustomed; and if any underwriter shall agree to return the premium on any policy of insurance, and shall refuse to sign such declaration in the manner hereby required, he shall for every such offence forfeit the sum of fifty pounds, to be paid to his Majesty, his heirs or successors, and to be recovered in the same manner as other penalties imposed by any of the laws now in force relating to stamp duties.

Allowances to be made, though part of premium retained for

VIII. And be it further enacted, that where the allowance of stamp duty, in any of the cases aforesaid, shall depend on the condition of the underwriters signing a declaration of the return of

, it shall be sufficient if the declaration shall certify the
 of the same, with an exception of one shilling in the pound
 a, for the broker's commission, and of any further sum
 eding one half *per centum* on the sum insured, which may
 d to be retained in consideration only of the trouble given
 underwriters, and not of any risk actually incurred by them.

brokerage or
 trouble.

And be it further enacted, that if any underwriter shall
 ly and wilfully sign any false declaration of the grounds
 h the premium on any policy of insurance, or any part
 shall be returned, or any false declaration of the quantity
 ium returned, in any of the cases herein-before mentioned;
 l for every such offence forfeit the sum of one hundred
 to be paid to his Majesty, his heirs or successors, and to
 vered in the same manner as other penalties imposed by
 he laws now in force relating to stamp duties.

Penalty on
 underwriters
 signing false
 declaration of
 return of pre-
 mium.

And be it further enacted, that if any person shall forge or
 feit, or cause or procure to be forged or counterfeited, or
 ly aid or assist in the forging or counterfeiting of the
 r handwriting of any underwriter on any policy of insu-
 to any declaration of any return of the premium on such
 or any part thereof, or shall fraudulently alter, or cause or
 e to be altered, or aid or assist in altering any such decla-
 after the same shall have been signed by any underwriter,
 l utter or make use of any such declaration, knowing the
 o have been fraudulently altered, or the name or hand-
 g of any underwriter to have been forged or counterfeited
 n, for the purpose of obtaining any such allowance as afore-
 nd with intent to defraud his Majesty, his heirs or succes-
 every person so offending shall, for the first offence, forfeit
 n of five hundred pounds, to be paid to his Majesty, his
 or successors, and to be recovered in the same manner as
 penalties imposed by any of the laws now in force relating
 ap duties; and for the second and every other offence shall
 idged guilty of felony, and shall be transported for seven
 o parts beyond the seas.

Penalty for
 forgery or
 alteration of
 declaration of
 return of pre-
 mium.

Commissioners of Stamps may make regulations, and require affidavits and written documents in support of claims ;

XI. And be it further enacted, that it shall be lawful for the Commissioners of Stamps, to make such rules and regulations, and to require affidavits or solemn affirmations in the case of *Quakers*, of all such facts and circumstances, in regard to the allowance of spoiled or misused stamps, in the several cases provided for by this Act, as they shall in their discretion judge necessary or expedient, for the purpose of preventing frauds and evasions ; such affidavits or affirmations to be made before the said Commissioners, or any one or more of them, or before any person authorized by them or the major part of them in that behalf, or before a Master in Chancery, Ordinary or Extraordinary, in *England*, or before any person duly commissioned to take affidavits by the Court of Session, or the Court of Exchequer in *Scotland*, who are hereby respectively authorized to take the same, and administer the proper oath or affirmation for that purpose ; and it shall also be lawful for the said Commissioners of Stamps to call for such written documents and other evidence as shall appear to them to be necessary for substantiating the claims which shall be made for any such allowances as aforesaid.

and may authorize their officers to receive and examine claims, &c.

XII. And for facilitating such allowances, be it further enacted, that it shall be lawful for the Commissioners of Stamps, or the major part of them, to authorize any of their officers to receive and examine the claims made for such allowances, and to take affidavits and affirmations relating thereto, and to administer the proper oaths or affirmations for that purpose, and to do all or any other act or acts respecting such claims, which the said Commissioners themselves are hereby authorized to do.

Penalty for perjury.

XIII. And be it further enacted, that if any person making any such affidavit or affirmation as aforesaid, shall knowingly and wilfully make a false oath or affirmation, of or concerning any of the matters to be therein specified or set forth, every person so offending, and being thereof lawfully convicted, shall be subject and liable to such pains and penalties as by any law now in force persons convicted of wilful and corrupt perjury are subject and liable to.

SCHEDULE(a) TO THE 55 GEO. III. c. 184,

REFERRED TO BY THE 5 & 6 VICT. c. 82, s. 2.

SCHEDULE.

PART THE FIRST.

Containing the Duties on Admissions to Offices, &c. ; on Instruments of Conveyance, Contract, Obligation, and Security for Money, on Deeds in general; and on other Instruments, Matters, and Things, not falling under either of the following Heads.

PART THE SECOND.

Containing the Duties on Law Proceedings or Proceedings in the Admiralty and Ecclesiastical Courts, and in the several Courts of Law and Equity in Ireland, and other Courts in Ireland, and in the Offices belonging thereto, and before the Lord High Chancellor or the Lord Keeper or Commissioners for the Custody of the Great Seal, in Matters of Bankruptcy and Lunacy.

PART THE THIRD.

Containing the Duties on Probates of Wills, and Letters of Administration ; on Confirmations of Testaments, testamentary

(a) The 5 & 6 Vict. c. 82, s. 2, enacts, that this schedule "shall, for the purposes of this Act, be read and taken and considered as if the same was annexed to and was a part of this Act," &c. See *ante*, p. 4, accordingly this schedule is here given in its original arrangements, and any omissions or alterations made, are in their respective places pointed out ; with this exception, however, that the alterations and substituted readings authorized by 5 & 6 Vict. c. 82, s. 2, *ante*, p. 5, have been made throughout, and are not noticed.

55 GEO. III. CAP. 184.—*Schedule.*

and dative ; on Inventories to be exhibited in the Commiss Courts of Scotland ; on Legacies out of real or personal, ritable or moveable Estate ; and on Successions to personal moveable Estates upon Intestacy.

PART THE FIRST.

Dut
£ s.

ADMISSION of any person to act as an advocate in any of the Ecclesiastical Courts, or in the High Court of Admiralty in Ireland, or in any of the Courts of Justice in Scotland 50 0

Exemptions from the preceding and all other Stamp Duties.

Where an advocate, admitted in one court in Ireland, shall be admitted as an advocate in any other court in Ireland ; or being admitted in one court in Scotland, shall be admitted as an advocate in any other court in Scotland ; his latter admission shall be free of duty, provided he shall have paid the proper stamp duty on his former admission, according to the laws then in force.

ADMISSION of any person to the degree of a barrister at law, in either of the Inns of Court in Ireland ; for the register or entry thereof 50

ADMISSION of any person to act as an attorney, solicitor or proctor, in any court in Ireland ; or as a sworn clerk, side clerk, clerk in court, or other clerk or officer, in any court in Ireland, whose business and emoluments (like those of an attorney or solicitor) shall depend upon his being retained and employed by clients or suitors, and shall therefore be wholly uncertain in amount 25

Duty.

MISSION—continued.

mptions from the preceding and all other Stamp Duties.

Where any person duly admitted an attorney in either of his Majesty's courts in Ireland, or in either of the courts of the Great Sessions in Wales, or of the counties palatine of Chester, Lancaster, and Durham, shall be also admitted to act as an attorney in any other of the said courts, or in any inferior court of law, or as a solicitor in any Court of Equity, in Ireland, the latter admission shall be free of duty.

And where any person duly admitted a solicitor in the Court of Chancery or Exchequer in Ireland, or in either of the courts of the Great Sessions in Wales, or of the Duchy of Lancaster, or of the counties palatine of Chester, Lancaster, and Durham, shall be also admitted to act as a solicitor in any other of the said courts, or in any inferior Court of Equity, or as an attorney in any court of law in Ireland, the latter admission shall be free of duty.

Provided such attorney or solicitor shall have paid the proper stamp duty on his former admission, according to the laws then in force.

*But in all cases not expressly exempted, the said duty is to be paid on every admission of the same person.**

The title which follows in the original schedule imposes the on the "Admission of any person to act as writer to the sig-"
&c.; but as it relates *wholly* to Scotland, it has been here
ted, together with the provisions connected therewith.

Duty
£ s.

ADMISSION of any person as a Master in Ordinary in Chancery, or as one of the Six Clerks, or one of the Cursitors of the Court of Chancery in Ireland, or as a sworn clerk, side clerk, clerk in court, or other clerk or officer whatsoever, in any court in Ireland, who must necessarily be employed to do certain official business, and whose emoluments shall therefore be so far fixed and certain ;

Where the salary, fees, and emoluments of the office or appointment shall not amount to 50*l.*

per annum	2	(
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And where the same shall amount to 50*l.* and not amount to 100*l.* per annum

	4	(
--	---	---

And where the same shall amount to 100*l.* and not amount to 200*l.* per annum

	6	(
--	---	---

And where the same shall amount to 200*l.* and not amount to 300*l.* per annum

	12	
--	----	--

And where the same shall amount to 300*l.* and not amount to 500*l.* per annum

	25	
--	----	--

And where the same shall amount to 500*l.* and not amount to 750*l.* per annum

	35	
--	----	--

And where the same shall amount to 750*l.* and not amount to 1000*l.* per annum

	50	
--	----	--

And where the same shall amount to 1000*l.* and not amount to 1500*l.* per annum

	75	
--	----	--

And where the same shall amount to 1500*l.* and not amount to 2000*l.* per annum

	100	
--	-----	--

And where the same shall amount to 2000*l.* and not amount to 3000*l.* per annum

	150	
--	-----	--

And where the same shall amount to 3000*l.* or upwards per annum

	200	
--	-----	--

The said fees and emoluments to be estimated according to the average amount thereof for three years preceding, if prac-

MISSION—*continued.* Duty.
£ s. d.
 ticable; and if not, according to the best
 information that can be obtained.

*Exemptions from the preceding and all other Stamp
 Duties.*

*Where any officer shall be admitted annually,
 every admission after the first shall be free of
 duty, provided the proper duty shall have been
 paid on his first admission.*

*All admissions of officers, proceeding upon any
 grants of or appointments to offices, which shall
 be charged with the duties herein-after men-
 tioned.*

But in all cases not expressly exempted, the pro-
 per duty is to be paid on every admission of
 the same person.

MISSION of any person to act as a notary public.
 See *Faculty*(a).

MISSION of any person to be a member of the
 Inns of Court in Ireland(b) 25 0 0

MISSION of any person to be a member of either
 of the Societies commonly called Inns of Chancery
 in England 3 0 0

MISSION of any person to be a Fellow of the
 College of Physicians in Ireland or Scotland . . . 25 0 0

MISSION or license of any person by the Col-
 lege of Physicians in Ireland or Scotland, to exer-
 cise the faculty of physic, or practise as a licen-
 tiate 15 0 0

MISSION or matriculation of any person in either
 of the Universities in Ireland 1 0 0

(a) See *Dispensation*.

(b) "Of either of the four Inns of Court in England."

	Duty. £ s.
ADMISSION of any person to the degree of a Bachelor of Arts in either of the Universities in Ireland, for the register or entry thereof,	
If conferred in the ordinary course of the University	3 0
If conferred by special grace, or royal mandate, or by reason of nobility, or otherwise, out of the ordinary course	5 0
ADMISSION of any person to any other degree in either of the Universities in Ireland, for the register or entry thereof.	
If conferred in the ordinary course of the University	6 1
If conferred by special grace, or royal mandate, or by reason of nobility, or otherwise, out of the ordinary course, conferring any right of election in such University	10
ADMISSION of any person to the degree of Doctor of Medicine, in either of the Universities in Scotland	10

Note.—The said herein-before mentioned duties on admissions are, in all cases not expressly provided for, to be charged on the instruments of admission, delivered to the persons admitted, by whatsoever name the same may be called, if there be any such, or if not, on the register, entry, or memorandum of each admission, in the rolls, books, or records of the court, college, inn, or society, in which the admission shall be made; or for want thereof, on the rescript or warrant for such admission.

Duty.
£ s. d.

ADMISSION(a) of any person into any corporation or company, in any city, borough, burgh, or town corporate in Ireland; or for the register, entry, or memorandum thereof, in the court book, roll, or record, of such corporation or company:

Where the admission shall be in respect of birth,

apprenticeship, or marriage 1 0 0

And where the same shall be upon any other

ground 3 0 0

ADMISSION to ecclesiastical benefices in *Scotland*.—

See *Collation*.

ADMISSION or admittance to copyhold lands.—

See *Copyhold*.

AFFIDAVIT(a), not made for the immediate purpose

(a) By the Irish Corporation Act, 3 & 4 Vict. c. 108, s. 42, the admission, registry, or enrolment, of freemen and burgesses as exempted from stamp duty.

And in England, the 1 & 2 Vict. c. 35, enacted, “that after the passing of this Act, no stamp duty shall be chargeable on the admission of any person entitled to take up his freedom by birth or servitude, in any city or borough in England, returning a member or members to serve in Parliament.”

* **ADVERTISEMENT**, for and in respect of every advertisement contained in or published with any gazette, or other newspaper, or contained in or published with any other periodical paper, or in or with any pamphlet or literary work: where the same shall be printed and published in *Ireland* £0 1 0

3 & 4 Will. IV. c. 23, sch.

The exemptions under 56 Geo. III. c. 56, sch. Part IV., are ‘advertisements published by the trustees of hospitals, or other charitable institutions, or by trustees for any other purpose merely charitable, relative to the business of such hospitals, or other charitable institutions, or to the business of such charities.’

(a) The 5 G. IV. c. 41, repealed the duty on affidavits to be filed, read, or used in *any action or suit*, in any of the courts of law or equity at Westminster, &c., or before any judge, or Mas-

AFFIDAVIT—continued.

Duty.
£ s.

of being filed, read, or used, in any court of law or equity ; for every sheet or piece of paper, parchment, or vellum, on which the same shall be written or printed	0 2
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Exemptions from the preceding and all other Stamp Duties(b).

Affidavits required or authorized by law, to be made before any Justice or Justices of the Peace ; or before any Commissioner or Commissioners of any public board of revenue, or any of the officers acting under them ; or before any other Commissioner or Commissioners appointed or to be appointed by Act of Parliament.

Affidavits to be made pursuant to the Act of the forty-eight year of his Majesty's reign, c. 149, by persons intrmitting with the personal or moveable estate or effects of persons deceased in Scotland.

Affidavits to be made pursuant to this Act by

ter, or other officer of the said courts, or before the Lord Chancellor, or the Keeper or Commissioner of the Great sitting in matters of bankruptcy or lunacy.

But the 4 & 5 Vict. c. 34, s. 1, enacted, that the duty of 2s imposed by 55 G. III. c. 184, sch., should be deemed repealed the time of the passing of the 5 G. IV. c. 41, upon all affidavits, whether to be read, filed, or used in the said courts or before the said judges, commissioners, or officers, in any or suit or otherwise howsoever.

S. 2 provided, that nothing in the Act contained should any part of the said 55 G. III. c. 184, which imposes a duty on affidavits, other than and except affidavits to be filed, read, or used in the said courts, and before the judges, commissioners or officers herein particularly mentioned.

(b) Affidavits in bankruptcy, exempted by 6 G. IV. c. 14, and 6 W. IV. c. 14, s. 116.

AFFIDAVIT—continued.

Duty.
£ s. d.

Exemptions, &c.—continued.

persons applying for probates of wills and letters of administration in Ireland regarding the value of the estate and effects of the deceased.

Affidavits which may be required at the Bank of Ireland to prove the death of any proprietor of any share in any of the stocks or funds transferable there, or to identify the person of any such proprietor, or to remove any other impediment to the transfer of any such stocks or funds.

Also all affidavits relating to the loss, mutilation, or defacement of any bank note or bank post bill.

See also the general exemptions at the end of this part of the schedule.

GREEMENT, or contract, accompanied with a deposit of title deeds, for making a mortgage, wadset, or other security on any estate or property therein comprised. See *Mortgage*.

GREEMENT(a), or any minute or memorandum

(a) The very important case of *Lessee Hope v. Bateman*, Mock: on Stamps, 157, has been recognized in all the courts in this untry; and see *Bowen v. Hornidge*, 1 Arm. & M., N. P. C. 318. now remains to mention some important decisions, principally English, which have been more recently made.

In assumpsit for use and occupation, it appeared that pending a notation for a tenancy, the terms of which were arranged by rol, and after the defendant had taken possession of the apartments, the landlord signed and delivered to the tenant the following memorandum: "I shall be happy to allow Mr. B. to leave e apartments, without any notice, if he finds anything which ay at all lead him to suspect that there is any embarrassment in s landlord." The defendant continued to occupy for a short me; but finding that the plaintiff was in such a situation as ndered it unsafe for a tenant to remain, the defendant quitted at

AGREEMENT—continued.

Duty.
£ s. d.

of an agreement made in Ireland under hand only,
or made in Scotland without any clause of re-

AGREEMENT.

the end of a quarter without having given any notice; and it was sought in this action, to charge him for a quarter beyond the cesser of his occupation. The defendant offered in evidence the above memorandum, but it was objected to as inadmissible without an agreement stamp; and of this opinion was Maule, J., before whom the case was tried. But Tindal, C. J., delivering the judgment of the court above, said, that the document was admissible without a stamp. "The question, therefore, is, whether this purports to be an agreement, or any minute of an agreement between the parties, in which case it would require a stamp; or whether it is any thing more than a proposal made by one of the parties to the other, pending a negotiation for a tenancy, as to one particular point then under discussion. And we think it falls within the latter description. The parties were negotiating for a tenancy for a less term than three years, so that it was unnecessary that there should be an agreement in writing, signed by the parties. The terms of the tenancy might, therefore, be proved by parol evidence; and in the course of such proof, a written offer proposal as to a particular term of the taking, might well be given in evidence, not as the agreement itself, but as one step or link in the evidence of the contract of taking," *Bethell v. Blencowe*, 3 Scott N. R. 568.

The plaintiff having sold goods to B. sent them to the defendant, as B.'s agent, who consigned them to his partners abroad for sale. The plaintiff being the holder of B.'s acceptances not then due, it was agreed between him and B. and the defendant, that B. should write and deliver to the defendant the following letter:—"Mr. R. G. W. (the plaintiff), holding my acceptance for 1,100*l.*, or thereabouts, for goods consigned by him, on my account, to your firms at Rio and Bahia, I hereby authorize and direct you, from and out of any remittances that you may receive against net proceeds of any consignments made by me to either of your above firms, subsequent to the 1st of May last, to pay such acceptances when and as they become due, or afterwards, if previously to the receipt of such consignments, &c. the bills are not honoured by me. Signed, A. BELL." This letter was delivered to the defendant, and the terms of it were assented to by him. B. afterwards became bankrupt, and the defendant having received the proceeds of the goods, refused to pay the plaintiff, but handed them over to the assignees of B. In an action for money had and received, it was held that "the instrument in question was a mere

AGREEMENT—continued.

Duty.
£ s. d.

gistration (and not otherwise charged in this schedule nor expressly exempted from all stamp

order, and not a memorandum in which both parties reduce the terms of their agreement to writing, and which, whether signed or not, requires a stamp. It is more like a proposal or valuation of work, which, although assented to afterwards, may be read without a stamp. It is in fact a parol agreement so far as relates to the defendant," and did not require a stamp, either as a bill or agreement. *Walker v. Rostron*, 11 Law J. R. (N. S.) Ex. 173.

AGREEMENT

In an action for board and lodging supplied to an illegitimate child of the defendant, letters of the defendant, containing promises to remit money to the plaintiff, and making excuses for not having done so, were held not to require an agreement stamp, as being "evidence of a contract" within the meaning of these words in the English Stamp Act, title "Agreement." Parke, B., was of opinion, that a stamp "is required only on documents in which the parties put down the terms by which they intend to be mutually bound. There is certainly some ambiguity in the latter part of the clause, arising, probably, from the desire of the legislature to give the clause as extensive an operation as they could, in order to prevent evasions of the Act. But I am clearly of opinion, that a written instrument, to come within the clause, must have been made with the intention of containing in itself the terms of an agreement between the parties." Alderson, B., appears to have considered the question in a very intelligible manner: "I quite agree in thinking that no stamp was necessary in this case. It cannot be contended that letters of the defendant, the contents of which tend to show the existence of an antecedent contract with the plaintiff, therefore require a stamp: if it were so, it would hardly be possible to put in any letters without stamping them. Those letters only require a stamp which are written, if I may so express myself, while the agreement is being made, but no stamp is necessary upon letters which are written after the agreement has been made." *Beeching v. Westbrook*, 8 M. & W. 411; 1 Dowl. P. C. N. S. 18.

It is to be remembered that mere attornments do not require a stamp. See the cases in Mockler on Stamps, p. 164. But where plaintiff in ejectment, having adduced oral evidence of the terms of defendant's tenancy under him, the defendant offered in evidence a written paper, produced, on notice, by the plaintiff's attorney, in the following words: "1838, July 13. I hereby acknowledge that I have held the estate called Cudhill, situate," &c.

AGREEMENT—continued.

Duty.
£ s. d.

duty), where the matter thereof shall be of the value of 20*l.* or upwards, whether the same shall

AGREEMENT. consisting of a dwelling-house and premises, with twenty-three acres of land or thereabouts, as tenant to my brother, Thomas Frankis, at a yearly rent of 60*l.*, from the 4th day of July, 1837, the rent to be paid quarterly; and I further acknowledge to stand indebted to the said T. Frankis in the sum of 60*l.*, for the first year's rent, which was due on the 4th day of July instant. I have, on the signing hereof, paid to Mr. E. Washbourne, as the attorney of the said Thomas Frankis, the sum of 6*d.*, in part of the said rent so due to him as assessed.—JONATHAN FRANKIS. Witness, J. R."

This was held to be not a mere acknowledgment or attornment, but as it showed the agreement between the landlord and tenant, and was put in for that, it required a stamp. It was said by Littledale, J., "attornments seem to stand upon a foundation of their own, and to have rules applicable peculiarly to themselves. Here the acknowledgment of holding might be considered as an attornment; but then the memorandum states the rent, and contains an undertaking to pay. It differs but little from the counterpart of a lease, *Doe d. Frankis v. Frankis*, 11 Ad. & E. 792; 3 P. & D. 565. It is observable, that in this case, whilst Lord Denman, C. J. "did not think that the decision of *Mullett v. Hutchison*, 7 B. & C. 639; 1 Man. & R. 522, was wrong," Coleridge, J., on the other hand, "was not satisfied with the case, Holroyd, J., there gives a very doubtful judgment."

But in a case more recently decided, *Mullett v. Hutchison* was fully acknowledged to be law, and, accordingly, in assumpsit on a contract to re-deliver, on request, wine which had been placed in defendant's care, the plaintiffs offered in evidence, a writing, signed by the defendant (a wine merchant), in substance as follows: "This is to certify, that M." (the defendant) "has in his cellar, belonging to H." (under whom the plaintiffs claimed) "that is paid for, twelve dozen of port wine," &c. "March 5th, 1823. Received from H., five bottles of port," &c., "making in the whole, twenty dozen," &c. "all the above wine paid for." It was held that such writing was admissible without a stamp, not being an "agreement or any minute or memorandum of an agreement," or "evidence of a contract," within the 55 G. III. c. 184; *Blackwell v. M'Naughten*, 1 Ad. & E. N. S. 127.

Unstamped
admitted as

Whilst in all cases at *Nisi Prius*, no instrument offered in evidence as a security, and not for a collateral purpose, is admissible

EEMENT—*continued.*Duty.
£ s. d.

only evidence of a contract, or obligatory upon parties from its being a written instrument,

ut the requisite stamp, on the other hand, Courts of y frequently admit unstamped documents in evidence, on an taking to get them stamped if necessary. See *Moore v. ay*, 2 Mol. 134. And it would appear, that somewhat in dance with this principle, the Court of Exchequer in Ireland decided, that where upon the trial of an ejectment under the of a Court of Equity, the question to be tried being, whether cepted proposal was for the term of twenty-one or thirty-one , the proposal might be given in evidence although not ped, Lessee of *Harding v. Macnamara*, 4 Ir. L. R. 190. But t the propriety of this decision is acknowledged, perhaps it t be based on another principle, namely, that the document not given in evidence on the issue as a security, but for a col- al purpose, as was the case in *Haigh v. Brooks*, 3 Per. & D. 10. Ad. & E. 309, where, on the trial of an issue of fact, ng the question, whether or not a guarantee had been de- ed up, the guarantee, though unstamped, was admitted in ence.

he plaintiff was master of a school, which was under the con- of trustees, and as such was allowed to occupy a school-house.

trustees had drawn up certain rules, one of which provided he master's dismissal in case of misconduct. In pursuance of rule the trustees dismissed the plaintiff; but he subsequently ntered, and was again ejected. In an action of trespass brought nst the trustees for this eviction, it was held, that the written s for the regulation of the school, signed by the plaintiff, did constitute an agreement within the meaning of the Stamp Act, e are of opinion that there is no ground whatever for calling n an agreement within the Stamp Act: no pecuniary value can et upon them: such instruments must be numberless, and must e been and will be produced on trials again and again: it never been the practice to stamp them, and to insist on stamping n would be full of inconvenience." Lord Denman, C. J., *Broune Dawson*, 4 P. & D. 355; 12 Ad. & E. 624; see *Edgar v. ck*, 1 Stark. 464.

'I, J. Thompson, do hereby agree with William Marlow to ke of him two acres of land, being more or less, and premises he Abbey-gate, in the parish of St. Leonard's, Leicester, from 10th day of October, 1840, at which time my tenancy thereof ires, until the 25th day of March, 1841, for the sum of 10l.;

AGREEMENT.

evidence on an issue di- rected.

Value of £20
Contract must be mea- surable.

AGREEMENT—*continued.*

Duty.
£ s. d.

together with every schedule, receipt, or other matter put or indorsed thereon or annexed thereto ;

AGREEMENT.

Value of £20.

and I promise the said William Marlow, in the meantime, a right to plant fruit trees, and to come on the said lands and premises, with his servants and labourers, for that purpose, whenever he shall think proper ; and I further agree with the said William Marlow to give him quiet possession of the said land and premises on the 25th day of March, 1841. Witness this 19th day of September, 1840.—J. THOMPSON." This instrument was objected to as evidence, on the ground that it was an agreement respecting a matter of the value of 20*l.* or upwards, and therefore requiring a stamp, or at all events that it was a lease. But the Court held, that the subject matter of the agreement in this case did not amount in value to 20*l.* ; it is an agreement for a sum certain, viz. 10*l.* for a specific interest in these premises, and there is nothing on the face of the paper to show that the value of the thing agreed about exceeds the sum so specified. *Marlow v. Thompson*, 11 Law J. R. (N. S.) Q. B. 150 ; 1 Dowl. N. S. 575.

Although a contract for the sale of goods, the value of which was unascertained at the time of the contract, but which subsequently exceeded 10*l.* in value, has been held to fall within the 17th section of the Statute of Frauds, and to be invalid if not reduced into writing ; *Watts v. Friend*, 10 B. & C. 436 ; yet a similar principle cannot be applied in interpreting the Stamp Act ; and the doctrine has not been disputed, that the necessity for a stamp must be determined by the legal operation of the instrument at the time it was made ; and no subsequent occurrences are to be taken into consideration. And, accordingly, where the following instrument was given in evidence : " I propose to superintend the execution and building of the B. Workhouse, and to devote my entire attention to it, for the sum of 2*l.* per week. Signed, A. B." it was held admissible without a stamp, as it was not a measurable contract. *Hickey v. Brown*, 4 Ir. L. R. 277. Although it does not directly appear from the report of this case, that A. B. (the plaintiff) had under this proposal continued to act as superintendant of the building for more than ten weeks, such, however, was actually the case. During the argument, a useful test for determining questions of this nature was suggested by Perrin, J., namely, " would proceedings be successful, if instituted within a week after this instrument was written, for the recovery of the penalty imposed by 56 Geo. III. c. 56, for persons writing on paper not properly stamped ?"

EMENT—continued.

Duty.
£ s. d.

here the same shall not contain more than
1,080 words (being the amount of fifteen

posals in the words following: "Mr. Osbrey undertakes to
as Clements, for her first floor, furnished with the conve-
appertaining to furnished lodgings, and attendance, when
possession of same, 8*l.* per quarter, from which period a
notice to be given, when he intends leaving same.—Wm.
;" accepted by parol, is an agreement for a tenancy from
to quarter, and not from year to year, and the rent being
0*l.* a quarter, may be given in evidence, to show the terms
tenancy without a stamp. *Lessee Clements v. Osbrey*,
& M. N. P. C. 398.

AGREEMENT

on the face of a memorandum the "matter" of it does
ear to be of the value of 20*l.*, it does not require a stamp:
a party be allowed to show that the "matter" of an
nt was, in reality, of greater value than that which appears
face of it, *King v. Corry*, 1 Irish C. R. 405. This is
final note of the reporter, but from the case itself it ap-
ear the memorandum was as follows: "I have agreed to
a. Corry's farm for a year only, at the present rent I pay
early, and I acknowledge, that she lets me it for that year
eration of my paying Mr. Carolan the sum of 4*l.* 7*s.* 1*d.*"
mitted, that the rent of the farm, with the addition of
7*s.* 1*d.*, would exceed 20*l.*, and it was, therefore, con-
that a stamp was requisite. In reply, it was argued, that
cannot go behind the document, but must take the instru-
it appears on the face of it: any other course would be
ive of the greatest inconvenience;" and *Feltham v. Cart-*
Scott, 695, was relied on. To this argument Crampton, J.
, and overruled the objection. Now *Feltham v. Cart-*
and similar cases, appear merely to establish this princi-
a stamp will not be considered necessary if it does not
firmatively, that the subject matter of the agreement is of
e of 20*l.* In *Feltham v. Cartwright*, the instrument was
llowing words: "In consideration of Mr. C. giving me
ehold furniture, distrained for rent due him (but the
e only), I undertake to give him possession of the pre-
&c. and the value of the furniture was not expressed; in
g of the stamp point, Tindal, C. J., said, "it does not ap-
matively, that the subject matter of the agreement was of
e of 20*l.* or upwards; it would of necessity be limited by
e of the furniture which was given up under it, and that
shown." In *Doe v. Amos*, 2 Man. & Ry. 181, the agree-

As to the ad-
missibility of
parol evi-
dence of va-
lue.

AGREEMENT—*continued.*Exemptions, &c.—*continued.*

Memorandum or agreement made between the master and mariners of any ship or vessel, for wages, on any voyage coastwise from port to port in Great Britain.

Letters containing any agreement (not before exempted) in respect of any merchandize, or evidence of such an agreement, which shall pass by the post, between merchant or other persons

in which a distinction is made between the sale of grow and the sale of an interest in land; but it must be admitt all the cases together, that no general rule is laid down of them that is not contradicted by some other. It is, sufficient for us to say, that we think this case ought governed by those which decide, that a sale of growin the sale of a chattel. The growing fruit would not p executor, but to the heir; it could not be taken by a t life, or levied in execution by the sheriff, under a writ o *cias*; therefore, it is distinguishable from all those ca the interest passes, not to the heir at law, but to some c son. Undoubtedly there is a case which decides that s to sell growing timber does not give an interest in lan was a case where the parties contracted for the sale of so much a foot; and I think, from the fact of two tre been already felled, and the felling of the rest being in it must be considered the same as if the parties had cont the sale of timber already felled. In the present case, there seems to be no doubt, that this was a sale of that interest in the produce of the land which has not been by the Stamp Act, and that it is not a sale of goods and dize." *Rodwell v. Phillips*, 11 Law J. R. (N. S.) Ex. *Jones v. Flint*, 10 Ad. & E. 753.

An unstamped document cannot be read in evidence in to the sale of goods, if such sale be merely incidental to ing out of an agreement the subject matter of the action, ought to be stamped. *Boylan v. Bennett*, Arm. & M., 371.

A contract for the sale of real estate by the assig bankrupt, is exempt from the stamp duty, by the Engl rupt Act, 6 G. IV. c. 16, s. 98. *Flather v. Stubbs*, 6

DEED—*continued.*

Duty.
£ s. d.

carrying on trade or commerce in Ireland, and residing, and actually being, at the time of sending such letters, at the distance of fifty miles from each other.

See also the general exemptions at the end of this part of the schedule.

POINTMENT, in execution of a power, of land or other property, real or personal, or of any use or interest therein, where made by any writing, not being a deed or will 1 15 0

And where the same, together with any schedule, receipt, or other matter put or indorsed thereon, or annexed thereto, shall contain 2,160 words (being the amount of thirty common law folios or sheets of seventy-two words each) or upwards, then for every entire quantity of 1,080 words (or fifteen common law folios or sheets) contained therein, over and above the first 1,080 words, a further *progressive duty* of 1 5 0

If made by deed.—See **DEED**.

POINTMENT of a chaplain, operating as a qualification to hold two ecclesiastical benefices in Ireland 2 0 0

POINTMENT of a game-keeper.—See *Deputation*.

POINTMENT to offices.—See *Admission, Grant*.

PRAISEMENT(*a*) or valuation of any estate or

(*a*) The definition of “Appraisers,” and the regulations relating thereto, are contained in the 46 G. III. c. 43, *ante*, p. 44, which 5 & 6 Vict. c. 82, s. 19, is made applicable to Ireland. The definition given by the 46 G. III. c. 43, s. 4, has been held to extend merely to persons who exercise the calling or occupation of

APPRAISEMENT—*continued.*Dut
£ s

effects, real or personal, heritable or moveable; or of any interest therein; or of the annual value thereof; or of any dilapidations; or of any repairs wanted; or of the materials and labour used or to be used in any buildings; or of any artificer's work whatsoever;

Where the amount of such appraisement or valuation shall not exceed 50 <i>l.</i>	0
And where it shall exceed 50 <i>l.</i> and not exceed 100 <i>l.</i>	0
And where it shall exceed 100 <i>l.</i> and not exceed 200 <i>l.</i>	0 1

APPRAISE-
MENT.

an appraiser, and who bear a known character as such. *Atkinson v. Fell*, 5 M. & Sel. 240.

Where nothing is referred to appraisers, except the measure of the effects, an appraisement stamp upon the written petition is sufficient, and an award stamp is not necessary. *Le Burrows*, 12 East, 1.

Although an appraisement is in its nature an award, as the subject matter goes. *Perkins v. Potts*, 2 Chit. 399.

The words "valuation or appraisement" do not extend to as are made for the private information of the parties, but to only as are intended to be binding between them. For, wise, if a man, for his own personal satisfaction only, were to employ a person to give him his opinion of the value of any estate, would be necessary to reduce this into writing, and have it attested. For these reasons, a valuation of the parish lands by two dissenting parishioners, appointed for that purpose at a parish meeting by the parish officers, with a view of equalizing the rate to the relief of the poor, was held not to require an appraisement. *Atkinson v. Fell*, 5 M. & Sel. 240. And a valuation thus for the information of the parties is exempt from duty, though the agreement is afterwards founded on its data. *Jackson v. Stoj*, 4 Tyrw. 330.

Where a broker, who has made the valuation, is called to the value of the goods, he may speak of them from his recollection, refreshed by the valuation or inventory he has made, without any necessity to produce it, *quod* appraisement and valuation. *ford v. Clark*, 1 C. & P. 25. *Per* Bayley, B., in *Jackson v. herd*, Tyrw. 332.

PRAISEMENT—continued.	Duty. £ s. d.		
And where it shall exceed 200 <i>l.</i> and not exceed	500 <i>l.</i>	0	15 0
And where it shall exceed 500 <i>l.</i>		1	0 0

Exemptions.

Appraisement or valuation made in pursuance of the order of any Court of Admiralty, or Vice-Admiralty, or of any Court of Appeal from any sentence, adjudication, or judgment of any Court of Admiralty or Vice-Admiralty.

Appraisements or valuations of any property, made for the purpose of ascertaining the legacy duty payable in respect thereof.

†*PRaiser*, license to act as such. See *License*.

†*RENTICESHIP*(a) and *CLERKSHIP*.—In-

2) It would seem that no duty is payable for any consideration, unless it be given to the master or mistress of the apprentice or to for their use. *Rex v. St. Petrox*, 4 T. R. 196; and *Rex v. Wantage*, 1 East, 601; *Rex v. Bradford*, 1 Maule & S.

And if friends of an apprentice covenant to maintain him, and provide him with clothes, it is not such a benefit as is liable to duty. For the clear meaning of the Statute is, that where money or money's worth is given to the master by the friends of an apprentice by way of premium, a duty ought to be paid for that where meat, clothes, &c. are to be provided for the apprentice, no duty is payable, because nothing is given to the master. *Rex v. Leighton*, 4 T. R. 732; *Rex v. Aylesbury*, 3 B. & Ad.

Money given by the parish officers (even in the case of a voluntary binding) is not liable to duty, as it comes within the exemption, p. 79, being at the public charge of the parish. *Rex v. St. Petrox*, 4 T. R. 196. And if the money be paid out of the funds of a public charity, the case will fall within the exemption, even though trustees of the charity fund do not execute the indenture of apprenticeship. *Rex v. Quainton*, 2 Maul. & S. 338. As the payment of the premium is required for no other purpose but to ascertain the amount of duty, it need not be set out in the indenture of an apprentice by a public charity, such indenture being exempted from duty. *Rex v. Oudby*, 1 B. & Ald. 477. The result is that the premium has been paid out of a cha-

EXEMPTION.

APPRENTICESHIP—continued.

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£

indenture or other instrument or writing containing the covenants, articles, or agreements, for or relating to the service of any apprentice, clerk, or servant,

APPRENTICESHIP.

Exemptions.

ritable fund is not sufficient proof of the fact; for an indenture of apprenticeship is no evidence of the facts recited in it. If the inconvenience would occur, that in order to defraud the law, a party might always recite that the premium was paid to a public charity, whether the fact were so or not. *Rex v. Sheffington*, 3 B. & Ald. 382. But on the principle that parol evidence is admissible to explain a written instrument, if an indenture of an apprentice state that it is in consideration of a sum of money paid by A. B., parol evidence will be admissible to show, that the money thus paid by A. B. was parish money, and therefore that the instrument did not require a stamp. *Llangunnor*, 2 B. & Ad. 616.

Indentures of apprenticeship, where premium does not exceed 10*l.* exempted from duty.

The 5 & 6 Vict. c. 82, s. 3, *ante*, page 6, enacts, that indentures or other instruments of apprenticeship, in Ireland there shall be no such consideration as in the schedule to 55 G. III. c. 184, exceeding in amount or value the sum moving to the master or mistress, and all assignments of indentures as aforesaid, provided there shall be no such consideration as aforesaid moving to the new master or mistress, exempt from all stamp duty. Provided always, that nothing contained shall extend or be construed to extend to exempt from stamp duty any articles of clerkship to attorneys or other persons are specifically charged in the said schedule.

Seamen.

The 5 & 6 W. IV. c. 19, s. 35, exempts from duty indentures of parish and voluntary apprentices to the service, and all parts and assignments thereof.

Public charity.

A charitable donation fund belonging to a parish, appears to be a public charity, and to fall within the exemption, *post*, p. 77. *v. Sheffington*, 3 B. & Ald. 382. It is to be observed, that the distinction between a public one, and the reason of the distinction between a public and private charity is obvious; a private one is established, in order to evade the Act, which cannot be so of a public one. But it is not necessary that it should be a permanent charity, and a voluntary contribution yearly, on behalf of the inhabitants of a parish, is a public charity, *Rex v. St. . Bur.* S. C. 574. A bequest of money to put out children apprentices, as the testatrix's brother should think fit, is a public charity, although it was left entirely to the choice of the brother, to put out the children with the money or not, *Clifton v. More*, Bur. S. C. 697.

APPRENTICESHIP—continued.

Duty.
£ s. d.

Who shall be put or placed to or with any master or mistress, to learn any profession, trade, or employment whatsoever; *except articles of clerkship to attorneys and others, herein-after specifically charged;*

If the sum of money, or the value of any other matter or thing which shall be paid, given, assigned, or conveyed, or be secured to be paid, given, assigned, or conveyed, to or for the use or benefit of the master or mistress, with or in respect of such apprentice, clerk, or servant, or both the money and value of such other matter or thing shall not amount to 30 <i>l</i>	1	0	0
If the same shall amount to 30 <i>l</i> . and not amount to 50 <i>l</i>	2	0	0
If the same shall amount to 50 <i>l</i> . and not amount to 100 <i>l</i>	3	0	0
If the same shall amount to 100 <i>l</i> . and not amount to 200 <i>l</i>	6	0	0
If the same shall amount to 200 <i>l</i> . and not amount to 300 <i>l</i>	12	0	0
If the same shall amount to 300 <i>l</i> . and not amount to 400 <i>l</i>	20	0	0
If the same shall amount to 400 <i>l</i> . and not amount to 500 <i>l</i>	25	0	0
If the same shall amount to 500 <i>l</i> . and not amount to 600 <i>l</i>	30	0	0
If the same shall amount to 600 <i>l</i> . and not amount to 800 <i>l</i>	40	0	0
If the same shall amount to 800 <i>l</i> . and not amount to 1000 <i>l</i>	50	0	0
And if the same shall amount to 1,000 <i>l</i> . or upwards	60	0	0

APPRENTICESHIP—*continued.*I
£

And where there shall be no such consideration as aforesaid, moving to the master or mistress; if the indenture or other instrument shall not contain more than 1,080 words . . . 1

And if the same shall contain more than that quantity 1

APPRENTICESHIP and CLERKSHIP.—Indenture, or other instrument or writing, containing the

covenants, articles, or agreements for or relating to the service of any such apprentice, clerk, or servant, as aforesaid, who shall be put or placed to or with a new master or mistress, either by assignment, transfer, or turnover, or upon the death, absence, or incapacity of the former master or mistress, or otherwise; or any writing whatever, whereby any such assignment, transfer, or turnover may be effectuated or ascertained.

Where there shall be any such valuable consideration as aforesaid, moving to the new master or mistress, exclusive of any part of the consideration to the former master or mistress, which may be returned, or given, or transferred to the new master or mistress.	}	<i>Such and the in proportion amount or such new condition only, as charged on a new indenture apprenticeship.</i>
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And where there shall be no such new consideration; if the indenture or other instrument or writing shall not contain more than 1080 words

And if the same shall contain more than that quantity

And where there shall be *duplicates*, or *two parts*, of any such indenture or other instrument or writing, relating to any such appren-

NOTICESHIP—*continued.*

Duty.
£ s. d.

the clerk, or servant as aforesaid; each part shall be charged with the duty before mentioned, in all cases where the same shall not exceed thirty-five shillings; and where the same shall exceed that sum, only one part shall be charged with the said *ad valorem* duty, or duty in proportion to the consideration, and the other part shall be charged with a duty of

1 15 0

Note.—And the part, bearing the *ad valorem* or higher duty, shall belong to and be kept by the apprentice, clerk, or servant, or some person on his or her behalf, upon his or her being first placed out; and in case of any subsequent placing out, by assignment or otherwise, the part bearing the *ad valorem* duty on that occasion (if any) shall belong to and be kept by the former master or mistress, or his or her representatives, or by the apprentice, clerk, or servant, or some person on his or her behalf; and in each of the said cases, the other part, bearing the lower duty hereby charged thereon, shall belong to and be kept by the original master or mistress, or the new master or mistress, as the case may be; and the same shall be respectively received in evidence accordingly.

ms(a) from the preceding and all other Stamp Duties.

entures or other instruments for placing out poor children apprentices, by or at the sole

(a) See *ante*, note (a), EXEMPTIONS.

APPRENTICESHIP—*continued.*

£

Exemptions, &c.—*continued.*

charge of any parish or township, or by or at the sole charge of any public charity, or pursuant to the Act of the 32nd year of his Majesty's reign, for the further regulation of parish apprentices.

And all assignments of such poor apprentices ; provided there shall be no such valuable consideration as aforesaid given to the new master or mistress, other than what may have been or shall be given by any parish or township, or by any public charity.

ARTICLES of CLERKSHIP, or contract, whereby any person shall first become bound to serve as a clerk ; in order to his admission as an attorney or solicitor,

In any of his Majesty's courts in Ireland . . . 12

In any of the courts of the Great Sessions in Wales, or of the counties Palatine, Chester, Lancaster, and Durham ; or in any other Court of Record in Ireland, of holding pleas where the debt or damage amounts to forty shillings 6

And for any counterpart or duplicate of any such articles or contract of clerkship . . .

ARTICLES of CLERKSHIP, or contract, whereby any person (*not being an attorney of one of the courts in Ireland*) shall first become bound to serve as a clerk, in order to his admission as a sworn clerk, in the office of the six clerks of the Court of Chancery, or as a sworn clerk, clerk in court, or side clerk, in the office of pleas, or the office of his Majesty's Remembrancer, in the Court of Exchequer in Ireland . . . 12

And for any counterpart or duplicate thereof .

Duty.
£ s. d.

ARTICLES of CLERKSHIP, or contract, whereby any person shall become bound to serve as a clerk, in order to any such admission as aforesaid, for the residue of the term for which he was originally bound, in consequence of the death of his former master, or of the contract between them being vacated by consent, or by rule of court, or in any other event, 1 15 0

And for any counterpart or duplicate thereof . 1 15 0

And where any person, having entered into any articles of clerkship or contract, duly stamped according to the law in force at the date thereof, in order to his admission as a sworn clerk, clerk in court, or side clerk, in the Court of Chancery, or Court of Exchequer, or in order to his admission as an attorney or solicitor in any of the courts in Ireland, shall afterwards enter into any such articles or contract as aforesaid, for any other of those purposes; the said last-mentioned articles or contract shall be charged only with a duty of . 1 15 0

And the counterpart or duplicate thereof . 1 15 0

And where the same articles of clerkship shall be a qualification to any person to be admitted, not only as an attorney or solicitor in any of the courts in Ireland, but also as a sworn clerk, clerk in court, or side clerk, in the Court of Chancery or Court of Exchequer, or as an attorney or solicitor in any of the inferior courts aforesaid; such articles shall not be charged with more than one duty of 120l.

ARTICLES of CLERKSHIP, or contract, whereby any person shall first become bound to serve as a clerk, in order to his admission as a proctor in the High Court of Admiralty in Ireland, or in any of the ecclesiastical courts in Ireland . . . 120 0 0

ARTICLES—*continued.* Duty
£ s.

And for any counterpart or duplicate thereof . 1 15

ARTICLES of CLERKSHIP, or contract, whereby any person shall become bound to serve as a clerk, in order to his admission as a proctor in any of the courts aforesaid, for the residue of the term for which he was originally bound, in consequence of the death of his former master, or of the contract between them being vacated, or in any other event 1 15

And for any counterpart or duplicate thereof . 1 15

* ARTICLES of CLERKSHIP, or contract or indenture of apprenticeship, whereby any person having been before bound to serve as a clerk or apprentice, in order to any such admission as aforesaid, either in Ireland or Scotland, and not having completed or perfected his service so as to entitle him to such admission, shall become bound afresh, for a new term of years for the same purpose, } *The same duty would be payable on any original articles, contract or indenture such purpose.*

And for any counterpart or duplicate thereof . 1 15

But in this case the stamp used on the articles, contract, or indenture, first entered into for the said purpose, shall be allowed as a spoiled stamp, on being delivered up to the Commissioners of Stamps to be cancelled within six calendar months after the execution of the new articles, contract, or indenture.

ASSIGNATION or assignment, upon the sale of any property. See *Conveyance*.

ASSIGNATION in security. See *Mortgage*.

* Here follow three titles, "ARTICLES or Indenture of Clerk or Apprenticeship," which, as they relate *wholly* to Scotland, have been omitted.

Duty.
£ s. d.

SIGNATION of any wadset, heritable bond, &c.
See Mortgage.

SIGNMENT of any mortgage, or other similar security. *See Mortgage.*

SIGNATION or **ASSIGNMENT** of any property, real or personal, heritable or moveable, *not otherwise charged in this schedule, nor expressly exempted from all stamp duty* 1 15 0

And where the same, together with any schedule, receipt, or other matter, put on or indorsed thereon, or annexed thereto, shall contain 2160 words or upwards, then for every entire quantity of 1080 words contained therein, over and above the first 1080 words, a further *progressive* duty of 1 5 0

AWARD(*a*) in Ireland, and award or decreet-arbitral in Scotland 1 15 0

And where the same, together with any schedule, or other matter, put or indorsed thereon, or annexed thereto, shall contain 2160 words or upwards, then for every entire quantity of 1080 words contained therein, over and above the first 1080 words, a further *progressive* duty of 1 5 0

RENT and **SALE** (or lease) for a year(*b*), for vesting the possession of lands or other hereditaments in Ireland, and enabling the bargainee to

2) By 5 & 6 W. IV. c. 64, s. 1, "Awards" were in Ireland exempted from all stamp duty; but this exemption is now by the 6 Vict. c. 82, s. 5, *ante*, p. 7, limited to cases where the matter in dispute is under 20*l*.

3) See *ante*, 5 & 6 Vict. c. 82, s. 32, p. 24. By the 4 Vict. 1, the same regulations have been made in England; and in this country also the execution of the lease is no longer necessary.

BARGAIN—*continued.*

take a release of the freehold or inheritance, upon the sale or mortgage thereof;

Where the purchase or consideration money expressed in the release shall not amount to 20*l.*

And where the same shall amount to 20*l.* and not amount to 50*l.*

And where the same shall amount to 50*l.* and not amount to 150*l.*

And where the same shall amount to 150*l.* or upwards

BARGAIN and **SALE** (or lease) for a year upon any other occasion

BARGAIN and **SALE** (to be enrolled) of any estate of freehold, in lands or other hereditaments in Ireland, upon the sale thereof or by way of mortgage.—See *Conveyance*.—*Mortgage*.

BARGAIN and **SALE** (to be enrolled) of any estate of freehold, in lands or other hereditaments in Ireland, upon any other occasion than the mortgage or sale thereof

And where any such bargain and sale as aforesaid, together with any schedule, receipt, or other matter, put or indorsed thereon or annexed thereto shall contain 2160 words or upwards, then for every entire quantity of 1080 words contained therein, over and above the first 1080 words, a further *progressive* duty of

Exemptions from the preceding Duties.

Bargains and sales, made by commissioners to the assignees of bankrupts, which are to pay a duty only as deeds in general(a).

(a) By the English Bankrupt Act, 6 Geo. IV. c.

Duty.
£ s. d.

and BILL of EXCHANGE(a), draft or order(b)
to the bearer, or to order, either on demand or
otherwise, not exceeding two months after date(c),
or sixty days after sight, of any sum of money.

by the Irish Act, 6 Will. IV. c. 116, all deeds and conveyances, &c. in bankruptcy, are wholly exempt from duty.

BILL.

— Alteration.

(a) It has been already seen, *Mockler on Stamps*, 203, that alterations may be made without prejudice to the stamp, for the purpose of correcting mistakes, and giving the instrument the effect originally intended by the parties. See *Byrom v. Thompson*, 2. & D. 71; 11 Ad. & E. 31. But whenever a bill or note is altered in a material part, the party who sues upon it is bound to account for the alteration, and to show the circumstances under which it was made. Where a bill has been altered in its date, it is incumbent on the plaintiff (though the action is between the original parties to the bill), to give some evidence of the circumstances under which the alteration took place: it cannot be left to the jury, upon the mere view of the instrument, to say, whether the alteration took place before or after acceptance. *Clifford v. Parker*, 3 Scott N. R. 233; *Knight v. Clements*, 8 Ad. & E. 215.

But where in an action on a promissory note by the payee against the maker, it appeared, that the note had been altered, the words, "or order," having originally been "or other;" there was no direct evidence to show when the alteration took place; that the person who drew the note (who professed to have no recollection as to the alteration), stated, that the note, as produced, presented the intention of the parties; and it further appeared, that there had been several payments on account of interest on the note. It was held, that there was reasonable evidence to enable the jury to assume, that the alteration took place with the assent of the defendant, and that the note was fairly drawn in the time in which the parties originally intended it should be drawn. *Tress v. Tattersall*, 3 Scott, N. R. 257; and see *post*, "Promissory Note."

(b) The words, "for the payment" appear to have been omitted.

(c) The word date must be understood to mean the date appearing on the face of the bill, and not the date of issuing; *Peacock v. Murrell*, 2 Stark. 558; *Upston v. Marshall*, 3 D. & R. 198; 2 B.

	Duty.
£ s. d.	
<i>Inland BILL of EXCHANGE—continued.</i>	
Amounting to 40 <i>s.</i> and not exceeding 5 <i>l.</i> 5 <i>s.</i> . . .	0 1 0
Exceeding 5 <i>l.</i> 5 <i>s.</i> and not exceeding 20 <i>l.</i> . . .	0 1 6
Exceeding 20 <i>l.</i> and not exceeding 30 <i>l.</i> . . .	0 2 0
Exceeding 30 <i>l.</i> and not exceeding 50 <i>l.</i> . . .	0 2 6
Exceeding 50 <i>l.</i> and not exceeding 100 <i>l.</i> . . .	0 3 6
Exceeding 100 <i>l.</i> and not exceeding 200 <i>l.</i> . . .	0 4 6
Exceeding 200 <i>l.</i> and not exceeding 300 <i>l.</i> . . .	0 5 0
Exceeding 300 <i>l.</i> and not exceeding 500 <i>l.</i> . . .	0 6 0
Exceeding 500 <i>l.</i> and not exceeding 1000 <i>l.</i> . . .	0 8 6
Exceeding 1000 <i>l.</i> and not exceeding 2000 <i>l.</i> . . .	0 12 6
Exceeding 2000 <i>l.</i> and not exceeding 3000 <i>l.</i> . . .	0 15 0
Exceeding 3000 <i>l.</i>	1 5 0
<i>Inland BILL of EXCHANGE, draft, or order for</i>	
<i>the payment to the bearer, or to order, at any</i>	
<i>time exceeding two months after date, or sixty</i>	
<i>days after sight, of any sum of money,</i>	
Amounting to 40 <i>s.</i> and not exceeding 5 <i>l.</i> 5 <i>s.</i> . . .	0 1 6
Exceeding 5 <i>l.</i> 5 <i>s.</i> and not exceeding 20 <i>l.</i> . . .	0 2 0
Exceeding 20 <i>l.</i> and not exceeding 30 <i>l.</i> . . .	0 2 6
Exceeding 30 <i>l.</i> and not exceeding 50 <i>l.</i> . . .	0 3 6
Exceeding 50 <i>l.</i> and not exceeding 100 <i>l.</i> . . .	0 4 6
Exceeding 100 <i>l.</i> and not exceeding 200 <i>l.</i> . . .	0 5 0
Exceeding 200 <i>l.</i> and not exceeding 300 <i>l.</i> . . .	0 6 0
Exceeding 300 <i>l.</i> and not exceeding 500 <i>l.</i> . . .	0 8 6
Exceeding 500 <i>l.</i> and not exceeding 1000 <i>l.</i> . . .	0 12 6
Exceeding 1000 <i>l.</i> and not exceeding 2000 <i>l.</i> . . .	0 15 0
Exceeding 2000 <i>l.</i> and not exceeding 3000 <i>l.</i> . . .	1 5 0
Exceeding 3000 <i>l.</i>	1 10 0

& C. 10. Date and sight are not synonymous, and, therefore, a note payable *two months* (instead of *sixty days*) *after sight*, must be stamped with the higher duty under the next title. *Sturdy v. Henderson*, 4 B. & Ald. 592.

55 GEO. III. CAP. 184.—*Schedule.*

	Duty.
<i>Inland</i> BILL, draft, or order for the payment of any sum of money though not made payable to the bearer or to order, if the same shall be delivered to the payee, or some person on his or her behalf,	<i>The same duty as on a bill of exchange for the like sum, payable to bearer or order.</i>
<i>Inland</i> BILL, draft, or order, for the payment of any sum of money, weekly, monthly, or at any other stated periods, if made payable to the bearer, or to order, or if delivered to the payee, or some person on his or her behalf, where the total amount of the money thereby made payable shall be specified therein, or can be ascertained therefrom,	<i>The same duty as on a bill payable to bearer or order on demand for a sum equal to such total amount.</i>
And where the total amount of the money thereby made payable shall be indefinite,	<i>The same duty as on a bill on demand for the sum therein expressed only.</i>

And the following instruments shall be deemed and taken to be inland bills, drafts, or orders, for the payment of money within the intent and meaning of this schedule; *videlicet*,

All drafts or orders for the payment of any sum of money by a bill or promissory note, or for the delivery of any such bill or note in payment or satisfaction of any sum of money; where such drafts or orders shall require the payment or delivery to be made to the bearer, or to order, or shall be delivered to the payee, or some person on his or her behalf.

All receipts given by any banker or bankers, or other person or persons, for money received, which shall entitle, or be intended to entitle, the person or persons paying the money, or

Inland BILL—continued.

Duty
£ s.

the bearer of such receipts, to receive the like sum from any third person or persons.

And all bills, drafts, or orders, for the payment of any sum of money out of any particular fund which may or may not be available, or upon any condition or contingency which may or may not be performed or happen, if the same shall be made payable to the bearer, or to order, or if the same shall be delivered to the payee or some person on his or her behalf.

Foreign BILL of EXCHANGE (or bill of exchange drawn in but payable out of Ireland) if drawn singly and not in a set, { *The same duty on an inland bill of the same amount and tenor.*

<i>Foreign BILLS of EXCHANGE</i> , drawn in sets according to the custom of merchants, for every bill of each set, where the sum made payable thereby shall not exceed 100 <i>l</i> .	0
And where it shall exceed 100 <i>l</i> . and not exceed 200 <i>l</i> .	0
And where it shall exceed 200 <i>l</i> . and not exceed 500 <i>l</i> .	0
And where it shall exceed 500 <i>l</i> . and not exceed 1000 <i>l</i> .	0
And where it shall exceed 1000 <i>l</i> . and not exceed 2000 <i>l</i> .	0
And where it shall exceed 2000 <i>l</i> . and not exceed 3000 <i>l</i> .	0
And where it shall exceed 3000 <i>l</i> .	0

Exemptions from the preceding and all other stamp Duties.

All bills of exchange, or bank post bills, issued

sign BILLS—continued.

Duty.
£ s. d.

Exemptions, &c.—continued.

by the Governor and Company of the Bank of England(a).

All bills, orders, remittance bills, and remittance certificates, drawn by commissioned officers, masters, and surgeons in the navy, or by any Commissioner or Commissioners of the Navy, under the authority of the Act passed in the 35th year of his Majesty's reign, for the more expeditious payment of the wages and pay of certain officers belonging to the navy.

All bills drawn pursuant to any former Act or Acts of Parliament by the Commissioners of the Navy, or by the Commissioners for Victualling the Navy, or by the Commissioners for managing the Transport Service, and for taking care of sick and wounded seamen, upon and payable by the Treasurer of the Navy.

All drafts or orders for the payment of any sum of money to the bearer on demand, and drawn upon any banker or bankers, or any person or persons acting as a banker, who shall reside or transact the business of a banker within ten(b) miles of the place where such drafts or orders shall be issued, provided such place shall be specified in such drafts or orders; and provided the same shall bear

a) The 5 & 6 Vict. c. 82, s. 2, provides, that nothing therein in the above schedule contained, shall exempt from duty any or promissory notes of the Bank of Ireland, except under any tract authorized by the laws in force, to be made between the ernor and company of the said bank, and the commissioners of Majesty's Treasury in that behalf.

b) The 9 G. IV. c. 49, s. 15, extends this exemption to fifty miles.

Foreign BILLS—continued.

Duty.
£ s. d.

Exemptions, &c.—continued.

date on or before the day on which the same shall be issued(a); and provided the same do not direct the payment to be made by bills or promissory notes.

All bills, for the pay and allowance of his Majesty's land forces, or for other expenditures liable to be charged in the public regimental or district accounts, which shall be drawn according to the forms now prescribed or hereafter to be prescribed by his Majesty's orders, by the paymasters of regiments or corps, or by the Chief Paymaster, or Deputy Paymaster, and Accountant of the Army Depot, or by the paymasters of recruiting districts, or by the paymasters of detachments, or by the officer or officers authorized to perform the duties of the paymastership during a vacancy, or the absence, suspension, or incapacity of any such paymaster as aforesaid; save and except such bills as shall be drawn in favour of contractors or others, who furnish bread or forage to his Majesty's troops, and who by their contracts or agreements shall be liable to pay the stamp duties on the bills given in payment for the articles supplied by them.

BILL of LADING(b), of or for any goods, mer-

(a) A post-dated banker's cheque is altogether void, and not be received in evidence for any purpose. *Serle v. Wall* 9 M. & W. 309.

(b) Instead of this duty there is payable in Ireland, by the Vict. c. 82, sch. on BILL OF LADING of or for any merchandize, or effects to be exported or carried coastwise (

No bill of lading can be stamped after it is signed, except in certain cases, under a penalty of £50, 5 & 6 Vict. c. 82, s

5 GEO. III. CAP. 184.—*Schedule.*

	Duty.				
	£	s.	d.		
used.					
effects, to be exported or carried					
.	0	3	0		
E absolute. See <i>Conveyance</i> .					
E as a security. See <i>Mortgage</i> .					
land, and personal bond in Scotland,					
security for the payment of any definitive					
sum of money.					
.	1	0	0		
50 <i>l.</i> and not exceeding 100 <i>l.</i>	1	10	0		
100 <i>l.</i> and not exceeding 200 <i>l.</i>	2	0	0		
200 <i>l.</i> and not exceeding 300 <i>l.</i>	3	0	0		
300 <i>l.</i> and not exceeding 500 <i>l.</i>	4	0	0		
500 <i>l.</i> and not exceeding 1000 <i>l.</i>	5	0	0		
1000 <i>l.</i> and not exceeding 2000 <i>l.</i>	6	0	0		
2000 <i>l.</i> and not exceeding 3000 <i>l.</i>	7	0	0		
3000 <i>l.</i> and not exceeding 4000 <i>l.</i>	8	0	0		
4000 <i>l.</i> and not exceeding 5000 <i>l.</i>	9	0	0		
5000 <i>l.</i> and not exceeding 10,000 <i>l.</i>	12	0	0		
10,000 <i>l.</i> and not exceeding 15,000 <i>l.</i>	15	0	0		
15,000 <i>l.</i> and not exceeding 20,000 <i>l.</i>	20	0	0		
20,000 <i>l.</i>	25	0	0		
land, and personal bond in Scotland					
security for the repayment of any sum					
money to be thereafter lent, advanced,					
which may become due, upon an					
rent, together with any sum already					
due, or without, as the case may be ;					
the total amount of the money secured,					
the ultimately recoverable thereupon,					
uncertain and without any limit	25	0	0		
re the money secured, or to	} <i>The same duty as</i>				
nately recoverable thereupon,					
limited not to exceed a given					
.	} <i>on a bond for such</i>				
.	} <i>limited sum.</i>				

Duty.
£ s. d.

BOND in Ireland and personal bond in Scotland given as a security for the transfer, or re-transfer, of any share in any of the government or parliamentary stocks or funds, or in the stock and funds of the Governor and Company of the Bank of Ireland, or of the East India Company, or of the South Sea Company

[*The same duty as on a bond for a sum of money, equal to the value of the stock or fund secured, according to the average price thereof, on the day of the date of the bond, or on either of the ten days preceding.*

Heritable BOND in Scotland for any of the purposes aforesaid. See *Mortgage*.

BOND in Ireland, and personal bond in Scotland, given as a security for the payment of any sum of money, or for the transfer or re-transfer of any share in any of the stocks or funds before mentioned, which shall be in part secured by a mortgage or wadset, or other instrument or writing hereinafter charged with the same duty as a mortgage or wadset bearing even date (a) with such bond ; or for the performance of covenants contained in such mortgage or other instrument or writing ; or for both those purposes

1 0 0

BOND in Ireland, and personal or heritable bond in Scotland, given as the only or principal security for the payment of any annuity, upon the original creation and sale thereof. See *Conveyance* upon the sale of lands, &c.

BOND in Ireland, and personal bond in Scotland, given as a collateral or auxiliary security for the payment of any annuity, upon the original creation and sale thereof, where the same shall be granted or conveyed or secured, by any other deed or instru-

(a) See *Mockler on Stamps*, 228.

	Duty.		
	£	s.	d.
ment, liable to and charged with the <i>ad valorem</i> duty, hereinafter imposed on conveyances upon the sale of any property	1	0	0
BOND in Ireland, and personal or heritable bond in Scotland, given as a security for the payment of any annuity (<i>except upon the original creation and sale thereof</i>), or of any sum or sums of money at stated periods (<i>not being interest for any principal sum, nor rent reserved or payable upon any lease or tack</i>), for any definite and certain term, so that the total amount of the money to be paid can be previously ascertained	The same duty as on a bond of the like nature, for the payment of a sum of money equal to such total amount.		
BOND in Ireland, and personal and heritable bond in Scotland, given as a security for the payment of any annuity (<i>except as aforesaid</i>), or of any sum or sums of money at stated periods (<i>not being interest for any principal sum, nor rent reserved or payable upon any lease or tack</i>) for the term of life or any other indefinite period, so that the whole money to be paid cannot be previously ascertained ;			
Where the annuity, or sums secured, shall not amount to 10 <i>l.</i> per annum	1	0	0
And where the same shall amount to 10 <i>l.</i> and not amount to 50 <i>l.</i> per annum	2	0	0
And where the same shall amount to 50 <i>l.</i> and not amount to 100 <i>l.</i> per annum	3	0	0
And where the same shall amount to 100 <i>l.</i> and not amount to 200 <i>l.</i> per annum	4	0	0
And where the same shall amount to 200 <i>l.</i> and not amount to 300 <i>l.</i> per annum	5	0	0
And where the same shall amount to 300 <i>l.</i> and not amount to 400 <i>l.</i> per annum	6	0	0
And where the same shall amount to 400 <i>l.</i> and not amount to 500 <i>l.</i> per annum	7	0	0

55 GEO. III. CAP. 184.—*Schedule.*

	Duty. £ s. d.
BOND—continued.	
And where the same shall amount to 500 <i>l.</i> and not amount to 750 <i>l.</i> per annum . . .	9 0 0
And where the same shall amount to 750 <i>l.</i> and not amount to 1000 <i>l.</i> per annum . . .	12 0 0
And where the same shall amount to 1000 <i>l.</i> and not amount to 1500 <i>l.</i> per annum . . .	15 0 0
And where the same shall amount to 1500 <i>l.</i> and not amount to 2000 <i>l.</i> per annum . . .	20 0 0
And where the same shall amount to 2000 <i>l.</i> per annum or upwards . . .	25 0 0
But where there shall be both a personal and heritable bond, in Scotland, in separate deeds of the same date, for securing any such annuity, or sums payable at stated periods, and the <i>ad valorem</i> duty above charged thereon shall amount to 2 <i>l.</i> or upwards; the heritable bond only shall be charged with the <i>ad valorem</i> duty, and the personal bond shall be charged only with a duty of . . .	1 0 0
BOND , commonly called counterbond in Ireland, and personal bond of relief in Scotland, for indemnifying any person who shall have become bound or engaged as surety or cautioner for the payment of any sum of money or annuity, or for the transfer of any share in any of the stocks or funds before-mentioned . . .	1 15 0
BOND in Ireland, and personal bond in Scotland, for the due execution of an office, and to account for money received by virtue thereof . . .	1 15 0
BOND(a) given pursuant to the directions of any	

(a) Instead of the duty payable under this title by the 6 G. IV. c. 41, s. 2, the duty is on every BOND, given pursuant to the directions of any Act of Parliament, or by the directions of the

	Duty.		
	£	s.	d.
<i>continued.</i>			
Parliament, or by the direction of the Comers of Customs or Excise, or any of their for or in respect of any of the duties of or excise, or for preventing frauds or evaereof, or for any other matter or thing rehereto	1	0	0
entered into by any person, on obtaining a ge license	1	0	0
on obtaining letters of administration in Ire- a confirmation of testament in Scotland .	1	0	0
accompanied with a deposit of title deeds, ting a mortgage, wadset, or other security, estate or property therein comprised. See <i>ge.</i>			
ND, declaration, or other deed or writing, ting redeemable any disposition, assignation, , apparently absolute, but intended only as ity. See <i>Mortgage.</i>			
Ireland, and personal bond in Scotland, of d whatever, <i>not otherwise charged in this e, nor expressly exempted from all stamp</i>	1	15	0
BOND in Scotland, of any kind whatever, <i>erwise charged in this schedule, nor expressly ed from all stamp duty</i>	1	15	0

oners of Customs or Excise, or any of their officers, for ect of any of the duties of customs or excise, or for pre- rauds or evasions thereof, or for any other matter or ting thereto (except bonds exempted from stamp duty by a force for the encouragement of the British Fisheries, g to the exportation of tobacco from his Majesty's ware- nd except coast bonds, or bonds relative to the carrying nd merchandize coastwise, given pursuant to any Act in the relief of the coast trade, or pursuant to the direc- ny proclamation or order in Council by his Majesty, his successors), £0 5 0

BOND—continued.

Duty
£ s.

General Directions respecting Bonds.

Where any such bond as aforesaid, together with any schedule, receipt, or other matter put or indorsed thereon or annexed thereto, shall contain 2160 words or upwards, there shall be charged for every entire quantity of 1080 words contained therein, over and above the first 1080 words, a further *progressive* duty of 1 s.

And where any such bond as aforesaid shall be given as a security for the payment of a sum of money, and also of a share in any of the stocks or funds before-mentioned, or an annuity, or both, or for the payment of any annuity, and also of a share in any of the said stocks or funds, the proper *ad valorem* duty shall be charged in respect of each.

And where any such bond as aforesaid shall be given as a security for the payment or transfer, to different persons, of separate and distinct sums of money, or annuities or shares in any of the stocks or funds before mentioned, the proper *ad valorem* duty shall be charged in respect of each separate and distinct sum of money, or annuity or share in any of the said stocks or funds therein specified and secured, and not upon the aggregate amount thereof.

And where any bond in Ireland shall be given as a security for the performance of any covenant or agreement for the payment or transfer of any sum of money, or annuity, or any share in any of the stocks or funds before-mentioned, such bond shall be charged with the same duty as if the same had been immediately

55 GEO. III. CAP. 184.—*Schedule.*

ND—General Directions, &c.—*continued.*

Duty.
£ s. d.

given for the payment or transfer of such money, or annuity, or share of the said stocks or funds.

And where in Ireland any bond for the payment or transfer, or for the performance of any covenant for the payment or transfer, of any sum of money or annuity, or any share in any of the stocks or funds before mentioned, shall be contained in one and the same deed or writing, with any other matter or thing, in this schedule specifically charged with any duty (*except any declaration of trust of the money, annuity, stock, or fund secured*), such deed or writing shall be charged with the same duties as such bond and other matter or thing would have been charged with, if contained in separate deeds.

But where in Ireland a bond for the performance of covenants or agreements (*other than for the payment or transfer of any sum of money, or annuity, or any share in any of the said stocks or funds*), shall be contained in the same deed or writing, with any other matter or thing, the same shall not be charged separately, but the whole shall be considered as one deed, and be charged accordingly under its proper denomination.

Exemptions from the preceding and all other Stamp Duties.

Bonds of the Royal Exchange and London Assurance Corporations, exempted from Stamp duty by the Act of the 6th year of the reign of King George the First, under which they were incorporated.

BOND—Exemptions, &c.—continued.

Bonds and other securities, exempted from stamp duty by the Act of the 26th year of his present Majesty's reign, or any other Act now in force for the encouragement of the British fisheries.

Bonds, exempted from stamp duty by the Act of the 28th year of his present Majesty's reign, or any other Act now in force, relating to the exportation of wool, or any manufacture thereof, or fuller's earth, fulling clay, or tobacco-pipe clay; or by the Act of the 29th year of his Majesty's reign, or any other Act now in force, relating to the exportation of tobacco from his Majesty's warehouses.

Coast bonds, or bonds relative to the carrying of goods or merchandize coastwise, whether the same shall be given pursuant to the Act of the 32nd year of Majesty's reign, or any other Act now in force, for the relief of the coast trade of Great Britain, or pursuant to the directions of any proclamation or order in council, by his Majesty, his heirs or successors.

Bonds and other securities, exempted from stamp duty by the Act of the 33rd year of his Majesty's reign, or any other Act now in force, for the encouragement of friendly societies.

Bonds given by cardmakers, for securing the stamp duties on playing cards.

Bonds given by the proprietors, printers, or publishers of newspapers, for securing the payment of the duties upon the advertisements therein contained.

Bonds given by stationers and others, who sell stamped paper for the printing of newspapers, for the due performance of the matters required

AND—Exemptions, &c.—continued.

Duty.
£ s. d.

of them by the Act passed in the 38th year of his Majesty's reign, for regulating the printing and publication of newspapers.

Bonds given by collectors of assessed taxes and their sureties, for the due payment of monies collected by them, or otherwise relating to their offices.

Administration and confirmation bonds, given by the widow, child, father, mother, brother, or sister of any common seaman, marine, or soldier, who shall be slain or die in the service of his Majesty, his heirs or successors.

Administration bond in England given by any person, where the estate to be administered shall not exceed 20l. in value.

Confirmation bond in Scotland, where the whole personal estate of the deceased shall not exceed 20l. in value.

See also the general exemptions at the end of this part of the schedule.

CERTIFICATE(a) to be taken out yearly by every person admitted as an attorney or solicitor in any

CARDS and DICE, for every pack of playing cards made for sale or use, 1s. For every pair of dice made fit for sale or use, 1s.—9 Geo. IV. c. 18.

(a) 56 Geo. III. c. 56, ss. 65, 68, which contain regulations with respect to certificates, do not apply to an attorney practising on the criminal side of the Court of Quarter Sessions. *Scott v. Syme*, 1 Long & T. 487. And it is no objection at *Nisi Prius* that the attorney for the defendant has not taken out his annual certificate. *Quin v. O'Brien*, 1 Arm. & M. N. P. C. 166.

As to what shall be deemed a residence within the limits requiring the higher duties, see 5 & 6 Vict. c. 82, s. 16, *ante*, p. 15. **NOTE**.—This and the following titles in inverted commas are given by 55 Geo. III. c. 184, sch., but by 5 & 6 Vict. c. 82,

CERTIFICATE—*continued.*

“ of her Majesty’s courts at Dublin, or in any other
 “ court in Ireland holding pleas, where the debt or
 “ damage amounts to forty shillings ; and by every
 “ person admitted as a proctor, agent, or procu-
 “ rator in any of the Ecclesiastical or Admiralty
 “ Courts in Ireland ; and by every person admitted
 “ or enrolled or authorized to act as a notary pub-
 “ lic in Ireland ; and also by every sworn clerk,
 “ clerk in court, and other clerk or officer in any of
 “ the courts aforesaid, who in his own name, or in
 “ the name of any other person, shall commence,
 “ prosecute, carry on, or defend any action, suit,
 “ prosecution, or other proceeding in any of the
 “ courts aforesaid, or do any notarial act whatever
 “ for or in expectation of any fee, gain, or reward
 “ as an attorney, solicitor, agent, proctor, procu-
 “ rator, or notary public, although not admitted or
 “ enrolled or authorized to act as such :

“ If he shall reside in the city of Dublin, or
 “ within three miles thereof ;

“ And if he shall have been admitted, or en-
 “ rolled, or authorized to act, or in possession
 “ of his office for the space of three years or
 “ upwards 12

“ Or if he shall not have been admitted, or en-
 “ rolled, or authorized to act, or in possession
 “ so long 6

“ If he shall reside elsewhere in Ireland, and if
 “ he shall have been admitted, or enrolled, or
 “ authorized to act, or in possession of his
 “ office, for the space of three years or up-
 “ wards 8

“ Or if he shall not have been admitted, or en-
 “ rolled, or authorized to act, or in possession
 “ so long 4

CERTIFICATE—*continued.*

Duty.
£ s. d.

“ But no person is to be obliged to take out
“ more than one certificate, although he
“ may act in more than one of the ca-
“ pacities aforesaid, or in several of the
“ courts aforesaid.

“ *Exemptions.*

“ All clerks and officers of any of the courts
“ aforesaid who shall act or be concerned in
“ the conduct or management of any action,
“ suit, prosecution, or other proceeding by
“ virtue, and in execution of their respective
“ offices or appointments only, and shall not
“ be also retained or employed by any party to
“ such action, suit, prosecution, or other pro-
“ ceeding, or by any attorney, solicitor, agent,
“ proctor, or procurator on behalf of any party
“ thereto, for or in expectation of any fee or
“ reward other than the established fees due
“ and payable in respect of their offices and
“ appointments.

CERTIFICATE to be taken out yearly by every person who, in the character of conveyancer, special pleader, draughtsman, land agent, steward of an estate, or otherwise, shall, for or in expectation of any fee, gain, or reward, draw or prepare any conveyance of or deed or instrument relating to any estate or property, real or personal, or any other deed or contract whatever, or any pleadings or proceedings in any court of law or equity;

“ If he shall reside in the city of Dublin, or
“ within three miles thereof . . . 12 0 0
“ And if he shall reside elsewhere in Ireland . . . 8 0 0

CERTIFICATE—*continued.*

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£

“ *Exemptions.*

“ *Serjeants-at-law and barristers, attorneys, soli-*
 “ *citors, proctors, and notaries public, and*
 “ *other persons acting as such by virtue of any*
 “ *office or appointment, who shall respectively*
 “ *take out certificates in those characters.*
 “ *Public officers drawing or preparing deeds or*
 “ *other instruments by virtue of their offices,*
 “ *and in the course of their official duty only,*
 “ *and not otherwise.*

“ CERTIFICATE to be taken out yearly by any
 “ banker or bankers, or person or persons acting
 “ as such, of having registered the firm of his or
 “ their house according to law ;
 “ If such banker or bankers, or other person or
 “ persons, shall issue any promissory notes for
 “ money payable to bearer on demand, and
 “ allowed to be re-issued 30

CERTIFICATE of admission to degrees in the uni-
 versities—See *Testimonial.*

CERTIFICATE of marriage, *except of any common*
seaman, marine, or soldier (

CERTIFICATE of any person's having received the
 holy sacrament (

CERTIFICATE of any goods, wares, or merchandize
 having been duly entered inwards, which shall be
 entered outwards for exportation, at the port of
 importation, or be removed from thence to any
 other port, for the more convenient exportation
 thereof from Great Britain; where such certificate
 shall be issued for enabling any person to obtain a
 debenture or certificate, entitling him to receive
 any drawback of any duty or duties of customs, or
 any part thereof—See also *Debenture*

	Duty. £ s. d.
CHARTER-PARTY (a), or any agreement or contract for the charter of any ship or vessel, or any memorandum, letter, or other writing between the captain, master, or owner of any ship or vessel, and any other person for or relating to the freight or conveyance of any money, goods, or effects, on board of such ship or vessel	1 15 0
And where the same, together with any schedule, receipt, or other matter put or indorsed thereon, or annexed thereto, shall contain 2160 words or upwards, then for every entire quantity of 1080 words, contained therein over and above the first 1080 words, a further <i>progressive</i> duty of	1 5 0
CLERKSHIP , articles or contract of. See <i>Apprenticeship</i> .— <i>Articles.</i>	
COLLATION (b) by any archbishop or bishop to any ecclesiastical benefice, dignity, or promotion in England, of the yearly value of ten pounds or upwards in the King's books	20 0 0
COLLATION (b) by an archbishop or bishop to any other ecclesiastical benefice, dignity, or promotion whatsoever in Ireland	10 0 0
COLLATION , institution, or admission by any	

* The next title, "CHARTER OF RESIGNATION," relates wholly to Scotland, and is here omitted.

(a) By the 5 & 6 Vict. c. 82, sch., *ante*, p. 38, the duty on charter parties is 5s., and there is no *progressive* duty.

A charter-party may be stamped within *fourteen* days after the same shall bear date, and shall have been executed or signed by the party thereto who shall have first executed or signed the same, upon payment of the duty, without any penalty. After fourteen days, and within one calendar month, upon payment of the duty, and a penalty of 10*l.* But after the latter period it cannot be stamped, *ante*, pp. 26, 27.

Instead of these duties, there are payable in Ireland, by the

COLLATION—*continued.*

Presbytery or other competent authority, to any ecclesiastical benefice in Scotland

COMMISSION granted by his Majesty, his heirs or successors, or by any person or persons duly authorized by him or them, to any officer in the army, or in the corps of Royal Marines

Exemptions from the preceding and all other Stamp Duties.

Commissions granted to officers of Yeomanry Cavalry, or Volunteer Infantry, and to officers of the Local Militia.

COMMISSION granted by the Lord High Admiral, or the Commissioners for executing the office of Lord High Admiral of the United Kingdom to any officer in the navy

COMMISSION, or deputation, granted by the Commissioners of Excise

COMMISSION, appointing any person Receiver General of the land and other taxes, for any county or district in Great Britain (in Ireland)

COMMISSION appointing any manager or director, managers or directors, of or concerning any lottery or lotteries to be drawn pursuant to Act of Parliament

5 & 6 Vict. c. 82, Sch. **COLLATION** or appointment of archbishop or bishop to any cathedral, prebend, dignity, honorary canonry in Ireland, having no endowment or emolument attached or belonging thereto, 2*l*. **COLLATION** by any archbishop or bishop to any ecclesiastical benefice, dignity, or prebend in Ireland, other than as aforesaid, 7*l*. And where the value of such benefice, dignity or promotion shall amount to or upwards, then for every 100*l*. thereof over and above 200*l*. a further duty of 5*l*. The value to be ascertained by the Ecclesiastical Commissioners for Ireland: always, that two or more benefices episcopally united shall be deemed one benefice only.

COMMISSION to act as a Notary Public in Scotland. See *Faculty*.

COMMISSION, in the nature of a power of attorney in Scotland. See *Letter of Attorney*.

COMPOSITION—Deed, or other instrument of composition between a debtor or debtors, and his, her, or their creditors 1 15 0

And where the same, together with any schedule, receipt, or other matter, put or indorsed thereon or annexed thereto, shall contain 2160 words or upwards, then for every entire quantity of 1080 words contained therein, over and above the first 1080 words, a further *progressive duty* of 1 5 0

*

CONDITIONAL surrender of any copyhold or customary estate, by way of mortgage. See *Mortgage*.

CONSTAT of letters patent. See *Exemplification*.

CONTRACT of Excambion in Scotland. See *Exchange*.

CONVEYANCE(*a*), whether grant, disposition,

* **COMPOSITION** to be paid by any banker or bankers in Ireland, licensed to issue promissory notes on unstamped paper, for the duties on all such notes issued by him or them, or for such notes of such banker or bankers in circulation during every half-year, is by 9 G. IV., c. 23, s. 7, for every 100*l.*, and also for the fractional part of 100*l.* of the average amount or value of such notes, 3*s.* 6*d.*

(*a*) Releases and other conveyances of annuities or rent-charges made in the original grant thereof, subject to be redeemed or repurchased, shall, on the reconveyance thereof, be exempted from the *ad valorem* duty imposed on conveyance, and shall be charged only with the ordinary duty on deeds or instruments of like kind, not upon a sale, 5 & 6 Vict. c. 82, s. 2.

In proving title in ejectment, a deed of conveyance duly stamped, was produced, which purported to have been executed by power of attorney. But no power of attorney was proved or

CONVEYANCE—continued.

Du
£ s.

lease assignment, transfer, release, renunciation, or of any other kind or description whatsoever, upon the sale of any lands, tenements, rents, annuities, or other property, real or personal, heritable or moveable, or of any right, title, interest, or claim in, to, out of, or upon any lands, tenements, rents, annuities, or other property; that is to say, for and in respect of the principal or only deed, instrument, or writing, whereby the lands or other things sold shall be granted, leased, assigned, transferred, released, renounced, or otherwise conveyed to, or vested in, the purchaser or purchasers, or any other person or persons, by his, her, or their direction;

Where the purchase or consideration money therein or thereupon expressed shall not

amount to 20*l.* 0 10

And where the same shall amount to 20*l.* and

not amount to 50*l.* 1 0

And where the same shall amount to 50*l.* and

not amount to 150*l.* 1 10

And where the same shall amount to 150*l.* and

not amount to 300*l.* 2 0

And where the same shall amount to 300*l.* and

not amount to 500*l.* 3 0

And where the same shall amount to 500*l.* and

not amount to 750*l.* 6

produced. On the same parchment was a writing bearing a date, which was a confirmation of the former instrument also a substantive conveyance; this indorsement bore a 1*l.* stamp: but the consideration money for the original conveyance having been between 200*l.* and 300*l.* it was objected that an *a* stamp should have been affixed to this indorsement. But the thought this unnecessary. A proper *ad val.* stamp was imposed on the first deed. This satisfies the Statute, and no such stamp was necessary to the second deed, as it was not a present conveyance of any value. *Doe d. Priest v. Weston*, 1 Gale & D. 58

DUTY.	Duty.		
	£	s.	d.
CONVEYANCE— <i>continued.</i>			
And where the same shall amount to 750 <i>l.</i> and not amount to 1,000 <i>l.</i>	9	0	0
And where the same shall amount to 1,000 <i>l.</i> and not amount to 2,000 <i>l.</i>	12	0	0
And where the same shall amount to 2,000 <i>l.</i> and not amount to 3,000 <i>l.</i>	25	0	0
And where the same shall amount to 3,000 <i>l.</i> and not amount to 4,000 <i>l.</i>	35	0	0
And where the same shall amount to 4,000 <i>l.</i> and not amount to 5,000 <i>l.</i>	45	0	0
And where the same shall amount to 5,000 <i>l.</i> and not amount to 6,000 <i>l.</i>	55	0	0
And where the same shall amount to 6,000 <i>l.</i> and not amount to 7,000 <i>l.</i>	65	0	0
And where the same shall amount to 7,000 <i>l.</i> and not amount to 8,000 <i>l.</i>	75	0	0
And where the same shall amount to 8,000 <i>l.</i> and not amount to 9,000 <i>l.</i>	85	0	0
And where the same shall amount to 9,000 <i>l.</i> and not amount to 10,000 <i>l.</i>	95	0	0
And where the same shall amount to 10,000 <i>l.</i> and not amount to 12,500 <i>l.</i>	110	0	0
And where the same shall amount to 12,500 <i>l.</i> and not amount to 15,000 <i>l.</i>	130	0	0
And where the same shall amount to 15,000 <i>l.</i> and not amount to 20,000 <i>l.</i>	170	0	0
And where the same shall amount to 20,000 <i>l.</i> and not amount to 30,000 <i>l.</i>	240	0	0
And where the same shall amount to 30,000 <i>l.</i> and not amount to 40,000 <i>l.</i>	350	0	0
And where the same shall amount to 40,000 <i>l.</i> and not amount to 50,000 <i>l.</i>	450	0	0
And where the same shall amount to 50,000 <i>l.</i> and not amount to 60,000 <i>l.</i>	550	0	0

CONVEYANCE—*continued.* 4

And where the same shall amount to 60,000*l.*
and not amount to 80,000*l.* 65

And where the same shall amount to 80,000*l.*
and not amount to 100,000*l.* 80

And where the same shall amount to 100,000*l.*
or upwards 100

And where any freehold lands or hereditaments in Ireland, shall be conveyed by a deed of feoffment, with or without any letter or letters of attorney therein contained to deliver or receive seisin, or by a deed of *bargain and sale enrolled*; such deed of feoffment or bargain and sale, unless accompanied with a lease and release, shall be charged with a *further* duty as follows :

If the purchase or consideration money therein or thereupon expressed, shall be under 20*l.*

If it shall amount to 20*l.* and not amount to 50*l.*

If it shall amount to 50*l.* and not amount to 150*l.*

If it shall amount to 150*l.* or upwards

But if there shall be both a feoffment and a bargain and sale enrolled, then the said further duty shall not attach on either.

Note.—The purchase or consideration money is to be truly expressed and set forth in words in length, in or upon every such principal or only deed or instrument of conveyance.

(5) And (a) where any lands or other property, of

(a) By the 5 & 6 Vict. c. 82, s. 10, *ante*, p. 10, it i

CONVEYANCE—*continued.*

Duty.
£ s. d.

different tenures or holdings, or held under different titles, contracted to be sold at one entire price for the whole, shall be conveyed to the purchaser in separate parts or parcels, by different deeds or instruments, the purchase or consideration money shall be divided and apportioned in such manner as the parties shall think fit, so that a distinct price or consideration for each separate part or parcel may be set forth in or upon the principal or only deed or instrument of conveyance, relating thereto; which shall be charged with the said *ad valorem* duty, in respect of the price or consideration money therein set forth.

(6) And where any lands or other property, con-

all the powers, provisions, &c. in former Irish Stamp Acts, shall be of full force and effect "so far as the same shall not be superseded by, and shall be consistent with, the express provisions of this Act." Now, under the title "Conveyance," in the Irish Act, 56 G. III. c. 56, several provisions are found similar to those under the above title, and some which are peculiar to the Irish Act. These differences are pointed out in Mockler on Conveyances, p. 257. In that work the provisions of the Irish Act, under the title "Conveyance," are numbered for facility of reference; and the clauses and provisions, under the above title, which correspond, are marked respectively with the corresponding numbers.

Clause 4, in the Irish Act, although not found in the above schedule, would nevertheless appear to be repealed in the very important particular respecting the deduction of *ad valorem* duty, the clause in the above schedule, marked 13.

Should it be held, that clauses 1 and 2 of the Irish Act are still in force, then the tables attached to the 54 Geo. III. c. 92, for ascertaining the value of annuities, are so far applicable: as the tables attached to the 36 Geo. III. c. 52, (Eng.) and henceforward to be used in this country, are by 5 & 6 Vict. c. 82, s. 38, to be employed merely for the purpose of determining the value of annuities given by way of annuity."

CONVEYANCE—*continued.*

tracted to be purchased by two or more persons jointly, or by any person for himself and others, or wholly for others, at one entire price for the whole, shall be conveyed, in parts or parcels, by separate deeds or instruments, to the persons for whom the same shall be purchased, for distinct parts or shares of the purchase money; the principal or only deed or instrument of conveyance, of each separate part or parcel, shall be charged with the said *ad valorem* duty, in respect of the sum of money therein specified as the consideration for the same.

- (7) But if separate parts or parcels of such lands or other property shall be conveyed to or to the use of or in trust for different persons, in and by one and the same deed or instrument, then such deed or instrument shall be charged with the said *ad valorem* duty, in respect of the aggregate amount of the purchase or consideration monies therein mentioned to be paid or agreed to be paid, for the lands or property thereby conveyed.
- (9) And where any person, having contracted for the purchase of any lands or other property, but not having obtained a conveyance thereof, shall contract to sell to any other person, and the same shall in consequence be conveyed immediately to the sub-purchaser; the principal or only deed or instrument of conveyance shall be charged with the said *ad valorem* duty, in respect of the purchase or consideration money therein mentioned to be paid, or agreed to be paid, by the sub-purchaser.

CONVEYANCE—continued.

Duty.
£ s. d.

- (10) And where any person, having contracted for the purchase of any lands or other property, but not having obtained a conveyance thereof, shall contract to sell the whole or any part or parts thereof, to any other person or persons, and the same shall in consequence be conveyed, by the original seller, to different persons, in parts or parcels; the principal or only deed or instrument of conveyance, of each part or parcel thereof, shall be charged with the said *ad valorem* duty, in respect only of the purchase or consideration money which shall be therein mentioned to be paid or agreed to be paid for the same, by the person or persons, to whom or to whose use or in trust for whom the conveyance shall be made, without regard to the amount of the original purchase money.
- (11) And in all cases of such sub-sales as aforesaid, the sub-purchasers, and the persons immediately selling to them, shall be deemed and taken to be the purchasers and sellers, within the intent and meaning of the provisions and regulations of the aforesaid Act of the forty-eighth year of his Majesty's reign, relating to the *ad valorem* duties on conveyances on the sale of property thereby imposed, and which are to be observed and enforced with regard to the said *ad valorem* duties hereby granted(a).

(a) By the 5 & 7 Vict. c. 82, s. 2, *ante*, p. 5, it is provided, that in the cases of sub-sales, the sub-purchasers, and the persons immediately selling to them, shall be deemed and taken to be

CONVEYANCE—continued.

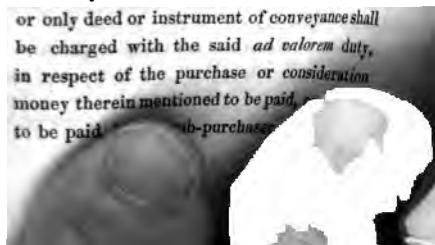
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tracted to be purchased by two or more persons jointly, or by any person for himself and others, or wholly for others, at one entire price for the whole, shall be conveyed, in parts or parcels, by separate deeds or instruments, to the persons for whom the same shall be purchased, for distinct parts or shares of the purchase money; the principal or only deed or instrument of conveyance, of each separate part or parcel, shall be charged with the said *ad valorem* duty, in respect of the sum of money therein specified as the consideration for the same.

(7) But if separate parts or parcels of such lands or other property shall be conveyed to or to the use of or in trust for different persons, in and by one and the same deed or instrument, then such deed or instrument shall be charged with the said *ad valorem* duty, in respect of the aggregate amount of the purchase or consideration monies therein mentioned to be paid or agreed to be paid, for the lands or property thereby conveyed.

(9) And where any person, having contracted for the purchase of any lands or other property, but not having obtained a conveyance thereof, shall contract to sell to any other person, and the same shall in consequence be conveyed immediately to the sub-purchaser; the principal

or only deed or instrument of conveyance shall be charged with the said *ad valorem* duty, in respect of the purchase or consideration money therein mentioned to be paid, to be paid by the sub-purchaser.



L. CAP. 184.—Schedule.

Duty.
£ s. d.

nued.

any person, having contracted
of any lands or other pro-
having obtained a conveyance
contract to sell the whole or
parts thereof, to any other per-
, and the same shall in conse-
veyed, by the original seller, to
ons, in parts or parcels; the
only deed or instrument of con-
each part or parcel thereof, shall
with the said *ad valorem* duty, in
of the purchase or consideration
h shall be therein mentioned to be
eed to be paid for the same, by the
persons, to whom or to whose use
for whom the conveyance shall be
thout regard to the amount of the
urchase money.

in all cases of such sub-sales as afore-
sub-purchasers, and the persons im-
ly selling to them, shall be deemed and
to be the purchasers and sellers, within
tent and meaning of the provisions
regulations of the aforesaid Act of the
eighteenth year of his Majesty's reign, re-
g to the *ad valorem* duties on convey-
s on the sale of property thereby imposed,
which are to be observed and enforced
regard to the said *ad valorem* duties
by granted(a).

5 & 7 Vict. c. 82.
of sub-sales
selling to th

P. 5, it is provided
hasers, and the pro-
and taken to be

CONVEYANCE—*continued.*D
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- (12) But where any sub-purchaser shall take an actual conveyance of the interest of the person immediately selling to him, which shall be chargeable with the said *ad valorem* duty, in respect of the purchase or consideration money paid or agreed to be paid by him, and shall be duly stamped accordingly; any deed or instrument of conveyance to be afterwards made to him, of the property in question, by the original seller, shall be exempted from the said *ad valorem* duty, and be charged only with the ordinary duty on deeds or instruments of the same kind not upon a sale.
- (8) And where any lands or other property separately contracted to be purchased of different persons, at separate and distinct prices, shall be conveyed to the purchaser, or as he shall direct, in and by one and the same deed or instrument; such deed or instrument shall be charged with the said *ad valorem* duty, in respect of the aggregate amount of the purchase or consideration monies, therein mentioned to be paid or agreed to be paid for the same
- (13) And where any lands, or other property shall be sold and conveyed, in consideration, wholly or in part, of any sum of money charged thereon by way of mortgage, wadset, or otherwise, and then due and owing to the purchaser, or shall be sold and conveyed, sub-

purchasers and sellers within the intent and meaning of the provisions and regulations of the 56 G. III. c. 56; see section 104, 105, 106, and 107 of that Act.

CONVEYANCE—*continued.*

Duty.
£ s. d.

ject to any mortgage, wadset, bond, or other debt, or to any gross or entire sum of money, to be afterwards paid by the purchaser, such sum of money or debt shall be deemed the purchase or consideration money, or part of the purchase or consideration money, as the case may be, in respect whereof the said *ad valorem* duty is to be paid.

- (14) And to prevent doubts, respecting what shall be the principal deed or instrument of conveyance, in certain cases, it is hereby declared :

That where any lands or hereditaments, in Ireland, shall be conveyed by bargain and sale enrolled, and also by lease and release, or feoffment with or without any such letter or letters of attorney therein contained as aforesaid : the release or feoffment shall be deemed the principal deed ; and the bargain and sale shall be charged only with the duty hereby imposed on deeds in general.—(*See Deed.*)—but the same shall not be enrolled or be available, unless also stamped for testifying the payment of the *ad valorem* duty on the release or feoffment.

And where any lands or hereditaments shall be conveyed by lease and release, and also by feoffment, with or without any such letter or letters of attorney therein contained as aforesaid ; the release shall be deemed the principal deed ; and the feoffment shall be charged only with the duty hereby imposed on deeds in general. (*See Deed.*) But the same shall not be available, unless also stamped for testifying

CONVEYANCE—*continued.*

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the payment of the *ad valorem* duty on the release.

And where any copyhold or customary estate shall be conveyed, by a deed of bargain and sale, by the Commissioners named in a commission of bankrupt, or by executors or others, by virtue of a power given by will, or by Act of Parliament, or otherwise, where a surrender shall not be necessary, the deed of bargain and sale shall be deemed the principal instrument.

And in other cases of copyhold or customary estates, the surrender or voluntary grant, or the memorandum thereof respectively, if made out of court, or the copy of court roll of the surrender or voluntary grant, if made in court, shall be deemed the principal instrument.

And copies of court roll, made after the thirty-first day of August, 1815, of surrenders and voluntary grants made in court before or upon that day, and subsequent to the 10th day of October, 1808, shall be charged with the said *ad valorem* duties. But copies of court roll, of surrenders and voluntary grants made before or upon the 10th day of October, 1808, shall not be liable thereto.

And grants, and copies of court roll of grants, of copyhold or customary estates for a life or lives, are to be charged, as well as those for any greater interest.

And where in Scotland there shall be a disposition or assignation, executed by the seller, and any other instrument or instruments, writing, or writings, to complete the title, the

SVEYANCE—*continued.*

Duty.
£ s. d.

disposition or assignation shall be deemed the principal instrument.

- (15) And where, *upon the sale of any annuity or other right not before in existence*, the same shall not be created by actual grant or conveyance, but shall only be secured by bond, warrant of attorney, covenant, contract, or otherwise; the bond or other instrument, by which the same shall be secured, or some one of such instruments, if there be more than one, shall be deemed and taken to be liable to the same duty, as an actual grant or conveyance.

And in the case of leases or tacks, where a yearly rent of 20*l.* or upwards shall be reserved, as part of the consideration for the same, there shall be charged a further duty; for which see title, *Lease*.

And where the principal or only deed or instrument of conveyance, together with any schedule, receipt, or other matter, put or indorsed thereon, or annexed thereto, shall contain 2160 words or upwards, then for every entire quantity of 1080 words contained therein, over and above the first 1080 words, a further *progressive* duty of 1 0 0

- (19) And where there shall be several deeds, instruments, or writings for completing the title to the property sold; such of them as are not liable to the said *ad valorem* duty shall be charged with the duty, to which the same may be liable, under any general or particular description of such deeds, instruments, or writings contained in this schedule.

- (16) And where, *in any case not hereby expressly*

CONVEYANCE—*continued.*

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provided for, of several deeds, instruments, or writings, a doubt shall arise which is the principal, it shall be lawful for the parties to determine for themselves which shall be so deemed, and to pay the said *ad valorem* duty thereon accordingly: and, if necessary, the other deeds, instruments, or writings, on which the doubt shall have arisen, shall be stamped with a particular stamp for denoting or testifying the payment of the *ad valorem* duty; upon all the deeds or instruments being produced, and appearing to be duly stamped in other respects.

- (17) And where there shall be duplicates of any deed or instrument, chargeable with the said *ad valorem* duty, exceeding 2*l.*, one of them only shall be charged therewith, and the other or others shall be charged with the ordinary duty on deeds or instruments of the same kind not upon a sale; and on the whole being produced duly stamped as hereby required, the latter shall also be stamped with a particular stamp for denoting or testifying the payment of the said *ad valorem* duty.
- (18) And where any deed or instrument, operating as a conveyance on the sale of any property, shall operate also as a conveyance of any other than the property sold by way of settlement, or for any other purpose, or shall also contain any other matter or thing besides what shall be incident to the sale and conveyance of the property sold, or relate to the title thereto; every such deed or instrument shall be charged in addition to the duty to which it shall be

CONVEYANCE—continued.

Duty.
£ s. d.

liable as a conveyance on the sale of property, and to any progressive duty to which it may also be liable, with such further stamp duty as any separate deed, containing the other matter, would have been chargeable with, exclusive of the progressive duty.

Exemptions from the preceding Duties on Conveyances upon the Sale of Lands, &c.

All surrenders and other instruments, relating only to copyhold or customary estates, whose clear yearly value shall not exceed twenty shillings; but which are hereinafter otherwise charged.

All transfers of shares in the stock and funds of the Governor and Company of the Bank of Ireland, and of the South Sea and East India Companies; but which are hereinafter otherwise charged.

All leases and tacks in consideration of a fine or grassum, for a life or lives not exceeding three, or for a term of years determinable with a life or lives not exceeding three, by whomsoever granted.

All leases in consideration of a fine for a term absolute, not exceeding twenty-one years, granted by ecclesiastical corporations, aggregate or sole.

And all voluntary grants made by the lord or lady of any manor of any copyhold, or customary lands or hereditaments for a life or lives for a pecuniary consideration, and the copies of court roll of such voluntary grants.

CONVEYANCE—*continued.*I
£*Exemptions, &c.—continued.*

All which leases, tacks, grants, and copies are hereinafter charged with ordinary duty.

Exemptions from the preceding and all other Stamp Duties, except the Duty on the Receipt for the Consideration Money.

Conveyances of rents purchased under the Act of the 34th year of his Majesty's reign, c. 75, for the better management of the land revenue of the Crown, and for the sale of fee farm and other unimproveable rents, upon subsequent sales thereof by the purchasers or their heirs or assigns, to the owners of the lands or other hereditaments, out of which the same are payable; where the consideration money to be paid on such subsequent sales shall not exceed the sum of 10l.

Exemptions from the preceding and all other Stamp Duties.

All transfers of shares in any of the government or parliamentary stocks or funds.

For other exemptions, see the titles, GRANT, LEASE, and at the end of this part of the schedule.

CONVEYANCE of lands and rents belonging to the crown.—See *Grant*.

CONVEYANCE of any estate or property, in trust for sale, which shall be intended only as a security for money or stock.—See *Mortgage*.

CONVEYANCE of the equity or right of redemption or reversion of lands or other property, to a purchaser, in the same deed with a mortgage,

CONVEYANCE—continued.

Duty.
£ s. d.

wadset, or other security made thereupon.—See Mortgage.

CONVEYANCE of any kind whatever, not otherwise charged in this schedule, nor expressly exempted from all stamp duty

1 15 0

And where the same, together with any schedule receipt, or other matter put or indorsed thereon, or annexed thereto, shall contain 2160 words or upwards, then for every entire quantity of 1080 words contained therein, over and above the first 1080 words, a further progressive duty of

1 5 0

COPY, attested to be a true copy, in the form which hath been commonly used for that purpose, or in any other manner authenticated or declared to be a true copy, or made for the purpose of being given in evidence as a true copy of any agreement, contract, bond, deed, or other instrument of conveyance, or any other deed whatever, together with any schedule, receipt, or other matter, put or indorsed thereon, or annexed thereto, or of any part thereof respectively :

Where such a copy shall be made for the security or use of any person, being a party to, or taking any benefit or interest immediately under such agreement, contract, bond, deed, or other instrument

The same duty or duties as for the original instrument.

And where any such copy shall be made, for the security or use of any person, not being a party to, or taking any benefit or interest immediately under such agreement, contract, bond, deed, or other instrument

0 1 0

And for every entire quantity of 720 words con-

COPY—continued.

tained therein, over and above the first 720 words, a further *progressive* duty of . . .

And all copies, which shall at any time be offered in evidence, shall be deemed to have been made for that purpose.

Exemptions from the preceding and all other Stamp Duties.

All copies attested or authenticated as aforesaid, which shall be made for the private use only of any person having the custody of the original instruments, or of his or her counsel, attorney, or solicitor.

COPY, attested or authenticated as aforesaid, or made for the purpose of being given in evidence as a true copy of any original will, testament, or codicil; or of the probate or probate copy of any will or codicil; or of any letters of administration; or of any confirmation of a testament testamentary or dative, or of any part thereof respectively,

And for every entire quantity of 720 words, contained in any such copy, over and above the first 720 words, a further *progressive* duty of

And all copies which shall at any time be offered in evidence, shall be deemed to have been made for that purpose.

Office COPY(a), or extract of any will or codicil, deposited in any Ecclesiastical Court in England .

And for every entire quantity of 90 words, contained in any such copy or extract, over and

Duty.
£ s. d.

0 1 0

0 1 0

0 1 0

0 1 0

(a) Repealed by the 5 G. IV. c. 41, s. 1.

	Duty. £ s. d.
COPY — <i>continued.</i>	
above the first 90 words, a further <i>progressive</i> duty of	0 1 0
COPY or extract of any memorial, or of the register of any memorial, registered pursuant to any Act of Parliament, made or to be made, for the public registering of deeds and conveyances in Ireland	0 5 0
And for every piece of vellum, parchment, or paper, upon which any such copy or extract shall be written, after the first, a further <i>progressive</i> duty of	0 5 0
COPY or extract of any deed, or of any other instrument <i>not falling under the description of law proceedings</i> , which shall be made or taken from the rolls or records of any of his Majesty's courts in Ireland	0 2 0
And for every piece of vellum, parchment, or paper, upon which any such copy or extract shall be written, after the first, a further <i>progressive</i> duty of	0 2 0
<i>Tested</i> COPY or extract, of any deed, instrument, or writing, given out from any public register, or from the books or records of any court in Scotland, and <i>not otherwise charged under the head of law proceedings</i>	0 2 6
And where the same shall contain more than 600 words, then for every entire quantity of 600 words contained therein, over and above the first 600 words, a further <i>progressive</i> duty of	0 2 6
And for any less quantity of words contained therein, over and above the first 600 words, or over and above any second, third, or other full quantity of 600 words, a <i>further</i> duty of	0 2 6

*Attested COPY—continued.**Exemptions from the preceding and all other Stamp Duties.*

Certified copies of proceedings and interlocutors required or authorized in cases of appeal to the House of Lords.

Copies or extracts of protests, upon bills or promissory notes, for any sum under forty shillings sterling.

Extracts of commissions of persons as delegates or representatives to the General Assembly, or to any presbytery or church court, in Scotland; and of commissions of delegates to the convention of royal burghs; and of commission of delegates from any royal burgh for the election of members of parliament.

COPYHOLD Estates(a), and **CUSTOMARY Estates**, passing by surrender and admittance, or by admittance only, and not by deed; **INSTRUMENTS** relating thereto, *not otherwise charged under the head of Mortgage, or of Conveyance upon the Sale of Lands, viz.*

Any **SURRENDER** made out of court, or the memorandum thereof; where the clear yearly value of the estate shall exceed twenty shillings

And where the same shall not exceed twenty shillings

(a) See *Doe d. Carlisle v. Towns*, 2 B. & Ad. 385 *Reynolds*, 2 N. & M. 383. It is a common, but it would be an erroneous opinion, that there are no copyhold estates in land. However if any such exist, they are very few in

'YHOLD—*continued.*

Duty.		
£	s.	d.

See also *CONVEYANCE upon the Sale of Lands, &c. and MORTGAGE.*

Any ADMITTANCE out of Court, or the memorandum thereof; where the clear yearly value of the estate shall exceed twenty shillings	1	0	0
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And where the same shall not exceed twenty shillings	0	5	0
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And where both a surrender and admittance, or more than one surrender or admittance, or the memorandum thereof, shall be contained in the same piece of vellum, parchment, or paper, whether upon a sale, mortgage, or other occasion, the proper duty shall be paid, in respect to each surrender and each admittance.

And where any surrender or admittance, or the memorandum thereof, together with any schedule, receipt, or other matter, put or indorsed thereon, or annexed thereto, shall contain 2,160 words or upwards, then for every entire quantity of 1,080 words contained therein, over and above the first 1,080 words, a further <i>progressive</i> duty of	1	0	0
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The COPY of COURT ROLL of any surrender made in court; where the clear yearly value of the estate shall exceed twenty shillings	1	0	0
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And where the same shall not exceed twenty shillings	0	5	0
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See also *Coveyance upon the sale of lands, &c., and Mortgage.*

The COPY of COURT ROLL of any admittance in court; where the clear yearly value of the estate shall exceed twenty shillings	1	0	0
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COPYHOLD—*continued.*D
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And where the same shall not exceed twenty shillings 0

And where copies of both a surrender and admittance, or of more than one surrender or admittance, shall be contained in the same piece of vellum, parchment, or paper, whether upon a sale, mortgage or other occasion, the proper duty shall be paid, in respect of each surrender and each admittance, except in the case of a recovery hereinafter provided for.

And where the copy of any such surrender or admittance, together with any schedule, receipt, or other matter, put or indorsed thereon, or annexed thereto, shall contain 2,160 words or upwards, then for every entire quantity of 1,080 words contained therein, over and above the first 1,080 words, a further *progressive* duty of 1

The COPY of COURT ROLL of the several surrenders, admittances, and other acts which shall take place in court for the purpose of perfecting a COMMON RECOVERY of any entailed copyhold or customary estate or estates, tenement, or tenements, from the surrender to make a tenant of the præcipe, down to the admittance of the tenant in tail, in fee, or to the admittance for life of the former tenant for life, with remainder to the tenant in tail, in fee, upon the surrender of the demandant, both inclusive ; or from the surrender to make a tenant of the præcipe, inclusive, to the admittance of the tenant in tail, or tenant for life, otherwise than as aforesaid, or to the

		Duty.	
		£	s. d.
PYHOLD — <i>continued</i> .			
admittance of any other person, upon the surrender of the demandant, exclusive; where the clear yearly value of the estate shall exceed twenty shillings			
		Five times	
		1	0 0
And where the same shall not exceed twenty shillings			
		Five times	
		0	5 0
And if the copy of Court Roll of any other admittance or surrender, admittances or surrenders, shall be contained in the same piece of vellum, parchment, or paper, with the copy of Court Roll of the several surrenders, admittances, and other acts for the purpose aforesaid; the same shall be charged with such and the same duty or duties, as if the same had been written upon a separate piece of vellum, parchment, or paper, over and above the said duties hereby imposed on the copy of Court Roll of the recovery.			
Any VOLUNTARY GRANT by the lord or lady, or steward of any manor, made out of court, or the memorandum thereof, with or without admittance thereon: where the clear yearly value of the estate shall exceed twenty shillings			
		Twice	
		1	0 0
And where the same shall not exceed twenty shillings			
		Twice	
		0	5 0
<i>See also CONVEYANCE upon the sale of lands, &c. and MORTGAGE.</i>			
The COPY OF COURT ROLL of any voluntary grant made in court, by the lord or lady, or steward of any manor with or without admittance thereon;—where the clear yearly value of the estate shall exceed twenty shillings			
		Twice	
		1	0 0

COPYHOLD—*continued.*

And where the same shall not exceed twenty }
 shillings }

*See also CONVEYANCE upon the sale of lands,
 &c. and MORTGAGE.*

And where any voluntary grant, or the memorandum, or copy of court roll thereof, together with any schedule, receipt, or other matter put or indorsed thereon, or annexed thereto, shall contain 2160 words or upwards, then for every entire quantity of 1080 words contained therein, over and above the first 1080 words, a further *progressive* duty of

Any LICENSE to demise, or the memorandum thereof, if granted out of court; and the COPY of COURT ROLL of any license to demise, if granted in court; where the clear yearly value of the estate shall exceed twenty shillings

And where the same shall not exceed twenty shillings

Exemptions from the preceding and all other Stamp Duties.

Original surrenders out of court, and copies of court roll of surrenders in court, to the uses of a will, or to a trustee for the uses or purposes of will.

The court rolls or books of any manor, wherein the proceedings relating thereto shall be entered or minuted.

See also the general exemptions at the end of this part of the schedule.

DEBENTURE or **CERTIFICATE** for entitling

DEBENTURE—*continued.*

Duty.
£ s. d.

any person to receive any drawback of any duty or duties, or part of any duty or duties of customs or excise, or any bounty, payable out of the revenue of customs or excise, for or in respect of any goods, wares, or merchandise exported or shipped to be exported from Ireland to any part beyond the seas;

If the same shall not exceed 100 <i>l.</i> (a)	0	5	0
If the same shall exceed 100 <i>l.</i> and not exceed 200 <i>l.</i>	0	10	0
If the same shall exceed 200 <i>l.</i> and not exceed 500 <i>l.</i>	1	0	0
If the same shall exceed 500 <i>l.</i>	2	0	0

Exemptions from the preceding and all other Stamp Duties.

All debentures or certificates for bounty, which were heretofore exempted from stamp duty by any Act or Acts of Parliament, granting a bounty on the exportation of linens or sail cloth(b).

DECLARATION of any use or trust, uses or trusts, or concerning any estate or property, real or personal, where made by any writing not being a deed or will, nor otherwise charged in this schedule

1 15 0

And where the same, together with any schedule, receipt, or other matter, put or indorsed thereon or annexed thereto, shall contain 2160 words or upwards, then for every entire quantity of 1080 words contained therein,

-
-) These duties were, by the 6 G. IV. c. 41, s. 2, repealed, in their stead the duty of 5*s.* is, by that Act, now payable.
) This exemption is preserved by 6 G. IV. c. 41, s. 2.

DECLARATION—*continued.*1
£

over and above the first 1080 words, a further *progressive* duty of 1

If made by deed. See Deed.

DEED, whereby any real burden shall be declared or created on lands or hereditary subjects in Scotland.—*See Mortgage, Disposition.*

DEED, containing an obligation to infest any person, in heritable subjects in Scotland, under a clause of reversion, as a security for money, but without any personal bond or obligation therein for payment of the money intended to be secured. *See Mortgage.*

DEED of any kind whatever, *not otherwise charged in this schedule, nor expressly exempted from all stamp duty*(a) 1

And where the same, together with any schedule, receipt, or other matter, put or indorsed thereon, or annexed thereto, shall contain 2160, words or upwards, then for every entire quantity of 1080 words contained therein, over and above the first 1080 words, a further *progressive* duty of 1

DEFEAZANCE.—Deed or other instrument of defeazance, of any conveyance, disposition, assignation, or tack, apparently absolute, but intended only as a security, for money or stock.—*See Mortgage.*

DEPUTATION by the Commissioners of Excise.—*See Commission.*

(a) Under the 5 & 6 W. IV. c. 64, s. 1, and the 5 & c. 82, s. 5, *ante*, p. 7, deeds, bonds, agreements, or c instruments, made and executed in Ireland, whereby any p persons shall become bound or agree to submit any matte pte to arbitration, are exempt from duty where the n dispute shall be under the amount or value of 20*l*.

	Duty. £ s. d.		
DEPUTATION (a) or appointment of a game-keeper	1	15	0
DISCHARGE for money.—See <i>Receipt</i> .			
DISPENSATION (b) for holding two ecclesiastical dignities or benefices, or a dignity and a benefice, in England, where either of them shall be above the yearly value of ten pounds in the King's books	40	0	0
And in all other cases	25	0	0
DISPENSATION (b) of any other kind, from the Archbishop of Canterbury, or the Master of the Faculties, for the time being, or from the Guardian of the Spiritualities during a vacancy of the Archbishop's sees	40	0	0
DISPOSITION of lands or heritable subjects in Scotland to singular successors or purchasers.—See <i>Conveyance</i> .			
DISPOSITION of lands or heritable subjects in Scotland, to a purchaser, containing a clause, declaring all or any part of the purchase money, a real burden upon or affecting the lands or heritable subjects thereby disposed, or any part thereof; Such disposition shall be charged, not only with the <i>ad valorem</i> and <i>progressive duties</i> hereinbefore charged on a conveyance upon the sale			

(a) Under the 56 G. III. c. 56, sch. part 1, and 5 & 6 Vict. c. 82, s. 1, the duty on every certificate of having registered a deputation as a game-keeper, is 3*l.* 3*s.*

(b) Under the 5 & 6 Vict. c. 82, schedule, the following duties are payable :

DISPENSATION, faculty, or other instrument for admitting or authorizing any person to act as a notary public in Ireland
£20 0 0

DISPENSATION for holding two ecclesiastical dignities or benefices, or a dignity and a benefice, in Ireland . £25 0 0

DISPENSATION or faculty of any kind not herein otherwise charged £25 0 0

DISPOSITION—*continued.*

1

of lands or heritable subjects in Scotland, but also with the *ad valorem* duty hereinafter charged on any deed creating a real burden on lands in Scotland. See *Conveyance, Mortgage.*

DISPOSITION in Security, in Scotland. See *Mortgage.*

DISPOSITION of any wadset, heritable bond, &c. See *Mortgage.*

DISPOSITION of any lands, or other property, heritable or moveable in Scotland, or of any right or interest therein, *not otherwise charged in this schedule*

And where the same, together with any schedule, receipt, or other matter, put or indorsed thereon, or annexed thereto, shall contain 2160 words or upwards, then for every entire quantity of 1080 words contained therein, over and above the first 1080 words, a further *progressive duty of*

DOCQUET, made on passing under the Great Seal of Ireland, any grant, letters patent, exemplification, constat, or other instrument requiring a docquet

DONATION(*a*), by his Majesty, his heirs or successors, or by any other patron,

Of any ecclesiastical benefice, dignity, or promotion in England, of the yearly value of ten pounds or upwards in the King's books . . . 2

Of any other ecclesiastical benefice, dignity, or promotion whatsoever in England . . . 1

DRAFT for money. See *Bill of Exchange.*

EIK to a reversion. See *Mortgage.*

(*a*) This duty is repealed. See "PRESENTATION,"

Duty.
£ s. d.

CHANGE—Any deed, whereby any lands or hereditaments or heritable subjects in Ireland or Scotland shall be conveyed, or any copyhold or customary lands or hereditaments in Ireland shall be covenanted to be surrendered, in exchange for other lands or hereditaments or heritable subjects :

If no sum of money, or only a sum under 300*l.*

shall be paid or agreed to be paid for equality of exchange ; the ordinary duty of

. 1 15 0

And if a sum of 300*l.* or upwards, shall be paid or agreed to be paid for equality of exchange

{ *The same ad valorem duty as for a conveyance on the sale of lands for a sum of money equal to the sum so paid or agreed to be paid.*

And where any such deed of exchange, together with any schedule, receipt, or other matter put or indorsed thereon, or annexed thereto, shall contain 2160 words or upwards, then for every entire quantity of 1080 words contained therein, over and above the first 1080 words, a further *progressive* duty of,

If the deed be liable, in the first instance, to a duty of 1*l.* 1*s.*

1 5 0

Or if liable to a higher duty in the first instance

1 0 0

And any duplicate of any such deed of exchange shall be charged with the same duty or duties ; and if the exchange shall be effected or secured by separate conveyances or covenants, by distinct deeds, each deed shall be charged with the same duty or duties.

EXCHANGE—*continued.*I
£

And in case there shall be more than one deed for completing the title to the lands or other hereditaments or heritable subjects conveyed by either party, the principal deed only shall be charged under this head of exchange; and any subordinate or collateral deed shall be charged with the duty to which it may be liable under any other description in this schedule.

EXEMPLIFICATION or constat, under the Great Seal of Ireland, of any letters, patent or grant, made or to be made by his Majesty, his heirs or successors, or by any of his royal predecessors, of any honour, dignity, promotion, franchise, liberty, or privilege, or of any lands, office, or other thing whatsoever;

For every skin, sheet, or piece of vellum, parchment, or paper, upon which any such exemplification or constat shall be written . . .

5

EXTRACTS from registers and records in Ireland and Scotland. See *Copy*.

FACTORY, in the nature of power of attorney in Scotland. See *Letter of Attorney*.

FACULTY(a), license, or commission, for admitting authorizing any person to act as notary public in England

26

FACULTY, license, or commission, for admitting or authorizing any person to act as a notary public in Scotland

26

FACULTY from the Archbishop of Canterbury, or the Master of the Faculties for the time being, or from the Guardian of the Spiritualities during a vacancy of the archbishop's see, *not otherwise charged*

31

(a) See **DISPENSATION**.

	Duty. £ s. d.
ENT of lands or other hereditaments, in upon the sale or mortgage thereof. See <i>nance, Mortgage.</i>	
ENT of lands or other hereditaments, in <i>not otherwise charged</i>	1 15 0
where the same shall contain any letter or ers of attorney to deliver or receive seisin, <i>urther duty of</i>	1 15 0
where the same, together with any such er or letters of attorney, and any sche- e, receipt, or other matter, put or indorsed reon, or annexed thereto, shall contain 10 words, or upwards, then for every en- quantity of 1080 words contained therein, r and above the first 1080 words, a fur- r <i>progressive duty of</i>	1 5 0
R CHARGE. See <i>Mortgage.</i>	

Ultimus hæres, bastardy, escheat, or forfei-
Scotland. See *Grant.*

he vacant stipend of any parish in Scot-
thereof the presentation to the Church shall
o the Crown 1 10 0
r) or letters patent, under the great seal
United Kingdom of Great Britain and Ire-
the seal of the Duchy or County Palatine

E certificate of having registered a deputation as a
r, 3*l.* 3*s.* Certificate to authorize any person not being
per to kill game in Ireland, 3*l.* 3*s.*—56 G. III. c. 56 ;
c. 82. And see 7 & 8 G. IV. c. 49, by which a Bri-
certificate can be used in Ireland, and an Irish in Great
payment of the difference in duty, viz. 10*s.* 6*d.*
ANT or letters patent, under the great seal of Ireland.
four or dignity of an Archbishop, 150*l.* Of the ho-
nity of a Bishop, 100*l.* The duties are now payable
5 & 6 Vict. c. 82, sch. *ante*, p. 39.

GRANT—*continued.*1
£

of Lancaster, or under the seal kept and used in Scotland, in place of the Great Seal formerly used there ;

Of the honour or dignity of a Duke . . .	350
_____ of a Marquis . . .	300
_____ of an Earl . . .	250
_____ of a Viscount . . .	200
_____ of a Baron . . .	150
_____ of a Baronet . . .	100

Of a *conge d'elire*, to any dean and chapter, for the election of an Archbishop or Bishop . . . 30

Of the royal assent to or signification of the election made by any Dean and Chapter, or of the nomination and presentation by his Majesty, his heirs or successors, in default of such election, of any person to be an Archbishop or Bishop. 30

Of or for the restitution of the temporalities to any Archbishop or Bishop 30

Of any other honour, dignity, or promotion whatsoever, or of any franchise, liberty, or privilege, to any person or persons, body or bodies politic or corporate 30

And where two or more honours or dignities shall be granted by the same letters patent to the same person, such letters patent shall be charged with the proper duty in respect of the highest in point of rank only.

And where any honour or dignity, honours or dignities, shall be granted to any person or persons, in remainder, the letters patent shall be charged with such further duty in respect of every remainder, as would have been payable for an original grant of the same honour or dignity, honours or dignities.

GRANT—*continued.*

Duty.
£. s. d.

And where any such grant or letters patent shall be contained in more than one skin, sheet, or piece of vellum, parchment, or paper, then for every skin, sheet, or piece thereof, after the first, a further *progressive* duty of . . . 20 0 0

Exemptions from the preceding and all other Stamp Duties.

Commissions of rebellion in process.

Letters patent or briefs for collecting charitable benevolences.

Letters patent for confirming any dispensation hereinbefore charged with a duty.

Letters patent appointing Sheriffs in Ireland, and the writs of assistance accompanying such letters patent.

GRANT, or warrant of precedence to take rank among nobility, under the sign manual of his Majesty, his heirs or successors . . . 100 0 0

GRANT or license under the sign manual, to take and use a surname and arms, or surname only, in compliance with the injunctions of any will or settlement . . . 50 0 0

GRANT or license under the sign manual, to take and use a surname and arms, or a surname only, upon any voluntary application . . . 10 0 0

GRANT of arms or armorial ensigns only, under the sign manual, or by any of the Kings of Arms of Ireland or Scotland . . . 10 0 0

GRANT, lease, or tack, under the great seal of the United Kingdom of Great Britain and Ireland, or the seal of the Exchequer in Ireland, or the seal of the Duchy or County Palatine of Lancaster, or the seal kept and used in Scotland, in place of the

GRANT—*continued.*

great seal formerly used there ; or under the privy seal in Ireland, or the quarter seal or privy seal in Scotland, unless directed to the great seal ; or under the royal sign manual of his Majesty, his heirs or successors, unless directed to any of the seals aforesaid,

Of any lands, tenements, hereditaments, or heritable subjects, whatever the tenure thereof may be, which have or shall come to his Majesty, his heirs or successors, by *escheat* or *forfeiture*, or as *ultimus hæres*, or by reason of the same being purchased by or for any *alien* ; or which his Majesty, his heirs or successors, is or shall be otherwise entitled to, in right of the Crown, and be authorized to dispose of, *absolutely*, as he or they shall think fit ; whether such grant, lease, or tack, shall be in fee or fee tail, or for term of life or years ;

Or of any lands, tenements, hereditaments, or heritable subjects belonging to the Duchy of Lancaster, or belonging to the Crown in Scotland, whereof his Majesty, his heirs or successors, is or shall be authorized to make only certain *limited* grants, leases, or tacks ; whether such grant, lease, or tack, shall be for term of life or years ;

Or of any goods, chattels, or personal or moveable estate, or other profit, whereof the grant is not otherwise charged in this schedule ;

Where such grant, lease, or tack, shall be intended to operate in any degree, as a gift, *except in the cases next hereinafter mentioned*, then for every skin, sheet, or piece of vellum,

		Duty.		
		£	s.	d.
<i>T—continued.</i>				
parchment, or paper, upon which the same shall be written, a duty of		30	0	0
and where any such grant, lease, or tack, operating as a gift shall be of lands or other hereditaments, or heritable subjects, vested in his Majesty, his heirs or successors, by <i>escheat</i> or as <i>ultimus hæres</i> , for want of heirs of any person, who was a <i>bare trustee</i> thereof, or seized into the hands of the Crown upon any <i>outlawry</i> , in a civil action, at the suit of any of his Majesty's subjects		1	15	0
and if any such grant, lease, or tack, charged with a duty of 1 <i>l.</i> 15 <i>s.</i> together with any schedule, receipt, or other matter, put or indorsed thereon, or annexed thereto, shall contain 2,160 words or upwards, then for every entire quantity of 1080 words contained therein, over and above the first 1080 words, a further <i>progressive</i> duty of		1	5	0
and where any such grant, lease, or tack, shall be made for what shall be deemed and intended as a <i>full and adequate consideration</i> for the same, either in money paid at once, or in rent, or in lands or hereditaments given in exchange or otherwise	} <i>The same duty as on a grant, lease, or tack of the like description, made by any of his Majesty's subjects.</i>			
'T, or conveyance, under the seal of the Duchy of Lancaster, made in pursuance of the Act passed in the 19th year of his Majesty's reign, c. 45, for enabling the Chancellor and Council of the Duchy, to ascertain rents, and to enfranchise copy- and customary tenements within their				
	} <i>The same duty as for any other conveyance upon the sale of any property for a consideration of the like amount. See CONVEYANCE.</i>			

GRANT—continued.

Exemptions from the preceding and all other Stamp Duties, except the Duty on the Receipt for the Consideration Money.

All grants and conveyances under the seal of the Duchy of Lancaster, made in pursuance of the said Act of the 19th year of his Majesty's reign, where the consideration money paid for the same shall not exceed 10l.

<p>GRANT, lease, or other conveyance, from his Majesty, his heirs or successors, of any lands, tenements, or hereditaments, or of any personal estate, being respectively the private property of his Majesty, his heirs or successors, and subject to his or their absolute disposal, by virtue of the Act passed in the 40th year of his Majesty's reign, concerning the disposition of certain real and personal property of his Majesty, his heirs or successors</p>	}	<p><i>The same on a grant or conveyance of the like from a Majesty</i></p>
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GRANT under the great seal of the United Kingdom of Great Britain and Ireland, or the seal kept and used in Scotland in place of the great seal formerly used there; or under the privy seal in Ireland, or the quarter seal or privy seal in Scotland, unless directed to the great seal; or under the sign manual of his Majesty, his heirs or successors, unless directed to any of the seals aforesaid; out of the civil list, either of Ireland or Scotland, or out of any other fund, not being part of the supplies of the year, or appropriated by Parliament;

Of any definite and certain sum or sums of money,
Not amounting to 100l.

DUTY.— <i>continued.</i>	Duty.		
	£	s.	d.
Amounting to 100 <i>l.</i> and not amounting to 250 <i>l.</i>	4	0	0
Amounting to 250 <i>l.</i> and not amounting to 500 <i>l.</i>	10	0	0
Amounting to 500 <i>l.</i> and not amounting to 750 <i>l.</i>	20	0	0
Amounting to 750 <i>l.</i> and not amounting to 1000 <i>l.</i>	30	0	0
Amounting to 1000 <i>l.</i> or upwards; for every 100 <i>l.</i> thereof	5	0	0
<i>Or of any annuity or pension.</i>			
Not amounting to 100 <i>l.</i> per annum	1	10	0
Amounting to 100 <i>l.</i> and not amounting to 200 <i>l.</i> per annum	4	0	0
Amounting to 200 <i>l.</i> and not amounting to 400 <i>l.</i> per annum	10	0	0
Amounting to 400 <i>l.</i> and not amounting to 600 <i>l.</i> per annum	20	0	0
Amounting to 600 <i>l.</i> and not amounting to 800 <i>l.</i> per annum	30	0	0
Amounting to 800 <i>l.</i> and not amounting to 1000 <i>l.</i> per annum	40	0	0
Amounting to 1000 per annum or upwards	50	0	0
But where any such grant of an annuity or pension shall be made in confirmation or by way of renewal only, of any former grant of the like amount and description, then only a duty of	1	10	0
And where several and distinct annuities or pensions shall be granted to or for the benefit of different persons by the same instrument, the proper duty shall be charged in respect of each annuity or pension; but where the grant shall be of any annuity or pension, to or for			

GRANT—*continued.*

the benefit of two or more persons jointly, the duty shall be charged in respect of the whole.

GRANT, or appointment by his Majesty, his heirs or successors, or by any other person or persons, body politic or corporate, of or to any office or employment, by letters patent, deed, or other writing^(a);

Where the salary, fees, and emoluments appertaining thereto, shall not amount to 50*l.* per annum

And where the same shall amount to 50*l.* and not amount to 100*l.* per annum

And where the same shall amount to 100*l.* and not amount to 200*l.* per annum

And where the same shall amount to 200*l.* and not amount to 300*l.* per annum 1

And where the same shall amount to 300*l.* and not amount to 500*l.* per annum 2

And where the same shall amount to 500*l.* and not amount to 750*l.* per annum 3

And where the same shall amount to 750*l.* and not amount to 1,000*l.* per annum 4

And where the same shall amount to 1,000*l.* and not amount to 1,500*l.* per annum 5

And where the same shall amount to 1,500*l.* and not amount to 2,000*l.* per annum 10

(a) This provision applies not merely to patent and offices and others, *ejusdem generis*, but also to parochial and accordingly, the appointment in writing, under the seals of the justices, to the office of assistant overseer of with an annual salary attached to it (according to the of 59 G. III. c. 12, s. 7), requires a stamp of 2*l.* *Re* 8 B. & C. 655. See, however, the exemptions in 1 . 56, s. 96.

Duty.			
	£	s.	d.
And where the same shall amount to 2,000 <i>l.</i> and not amount to 3,000 <i>l.</i> per annum . . .	150	0	0
And where the same shall amount to 3,000 <i>l.</i> or upwards, per annum	200	0	0

The said fees and emoluments to be estimated according to the average amount thereof for three years preceding, where practicable; and in other cases, according to the best information that can be obtained.

And where any such grant or appointment shall be made to or of two or more persons jointly; with separate and distinct salaries, fees, or emoluments, the same shall be charged with a separate and distinct duty, in respect of each person, according to the amount of the salary, fees, and emoluments appertaining to such person.

Provided always, that no duty shall be charged, in respect of any person to whom any office or employment shall be granted anew, upon the revocation of any former grant or appointment thereof, and who shall have paid a stamp duty on such former grant or appointment, unless the salary, fees, and emoluments appertaining to such person, shall be in any manner augmented; and in that case, a duty shall be charged, in respect of such person, only in proportion to the amount of the augmentation(a).

a) The *ad valorem* duties on appointment of custom house officers advanced to superior offices, are payable only in respect of ceased salaries; unless the amount of such increase shall be equal in amount to the original salary. 3 G. IV. c. 117, s. 4.

Duty.
£ s. d.

GRANT by copy of court roll. See *Conveyance*,
Copyhold.

GRANT upon the sale of any property not belong-
ing to the Crown. See *Conveyance*.

HERITABLE BOND. See *Bond*, *Mortgage*.

INSTITUTION(a), granted by any archbishop, bi-
shop, chancellor, or other ordinary, or by any ec-
clesiastical court, in and to any ecclesiastical be-
nefice, dignity, or promotion in England;

Where the same shall proceed upon a presenta-
tion 2 0 0

And where it shall proceed upon the petition of
the patron to be himself admitted and insti-
tuted; if the benefice, dignity, or promotion,
shall be of the yearly value of ten pounds or
upwards in the King's books 30 0 0

Or if the same shall be of any other description 15 0 0

*But such petition shall not be liable to any stamp
duty.*

INSTITUTION, by any presbytery or other compe-
tent authority to ecclesiastical benefices in Scot-
land.—See *Collation*.

(a) Instead of these duties there are now payable, under 5 & 6
Vict. c. 82, the following:—INSTITUTION granted by any arch-
bishop, bishop, chancellor, or other ordinary, or by any ecclesias-
tical court, to any ecclesiastical benefice, dignity, or promotion
in Ireland, or to any two or more such benefices episcopally
united. Where the same shall proceed upon a presentation, 2*l*.
And where it shall proceed upon the petition of the patron to be
himself admitted and instituted, 7*l*. And if in the latter case the
net yearly value of such benefice, dignity, or promotion shall
amount to 300*l*. or upwards, then for every 100*l*. thereof over
and above the first 200*l*. a further duty of 5*l*. The value to be
ascertained as in the case of collation. See *Collation*. Provided
always, that two or more benefices episcopally united, shall be
deemed one benefice only. *But such petition shall not be liable
to any stamp duty, ante, p. 39.*

1

Duty.
£ s. d

INVENTORY.—See *Schedule*.

LAND TAX. Instruments relating to the redemption and sale thereof. See the *General Exemptions at the end of this part of the Schedule*.

LEASES(a) or tacks of lands, &c. belonging to his Majesty, in right of the Crown, or otherwise.—See *Grant*.

LEASES, or tacks of lands, &c. not belonging to his Majesty, viz.

LEASE (or bargain and sale) for a year. See *bargain and sale*.

- “ **LEASE**(b), release, or deed, minute, memorandum,
 “ or legal or equitable article or instrument, by
 “ any archbishop or bishop, or ecclesiastical corporation aggregate or sole, for setting or demising lands, tenements, or hereditaments in
 “ Ireland, of the estates of such archbishop or bishop, or corporation in right of their respective sees, for any term of years only, and absolute, not exceeding twenty-one years in possession, without any clause or covenant for the
 “ renewal thereof, on the first skin or piece of vellum, parchment, or paper of each and every
 “ part thereof;
 “ Where the annual amount of the rent reserved
 “ or agreed to be reserved (any penal rent, or
 “ any increased or reserved rent in the nature

(a) A lease from the Board of Ordnance, which purported to be signed, sealed, and delivered, being first duly stamped, was not stamped, and was, therefore, objected to as evidence, but Tindal, C. J., overruled the objection, “the lease is from the Crown—it is not necessary to show that it is stamped.” *Petrie v. Lamont*, 1 Car. & Mar. N. P. C. 93.

(b) **NOTE.** The following titles in inverted commas are given by 5 & 6 Vict. c. 82, Sch., not by 55 G. III. c. 184, Sch.

LEASE—*continued.*

“ of a penal rent, not being included in such
 “ amount), shall not exceed 10*l.* and the fine
 “ or consideration for the same shall not ex-
 “ ceed 100*l.*

Where the Amount							
Of such Rent				Or of such Fine or Consideration			
Shall exceed		And shall not exceed		Shall exceed		And shall not exceed	
£	s. d.	£	s. d.	£	s. d.	£	s. d.
10	0 0	20	0 0	100	0 0	150	0 0
20	0 0	50	0 0	150	0 0	200	0 0

“ And where there shall be both rent and fine,
 “ the duty only to be paid in respect of such
 “ rent or fine as shall be liable to the higher
 “ rate of duty.

“ And for every skin, or piece of vellum or
 “ parchment, or sheet or piece of paper, in
 “ any such indenture, lease, release, or deed,
 “ minute, memorandum, or legal or equitable
 “ article, after the first skin or sheet, a duty
 “ of

“ Provided always, that in any case where
 “ the annual amount of such rent re-
 “ served shall exceed 50*l.*, or such fine
 “ or consideration shall exceed 200*l.*,
 “ such lease, release or deed, minute, me-
 “ morandum, or legal or equitable arti-
 “ cle or instrument, shall be chargeable
 “ with the duty or duties specified in the
 “ schedule of the Act 55 Geo. III. cap.
 “ 184.

“ LEASE, release, or deed, minute, memorandum,

SE—continued.

Duty.
£ s. d.

or legal or equitable article or instrument, not otherwise charged, for setting or demising lands, tenements, or hereditaments in Ireland, for any term not exceeding three lives, or thirty-one years^(a), whether with or without a clause or covenant for the renewal thereof, or with a clause or covenant of renewal which shall contain any stipulation for the payment of any pecuniary fine in any way howsoever:

“ On the first skin or piece of vellum, parchment, or paper, of each and every part thereof;

“ Where the annual amount of the rent reserved, or agreed to be reserved (any penal rent, or any increased or reserved rent in the nature of a penal rent, not being included in such amount), shall not exceed 10*l.*, and the fine or consideration for the same shall not exceed 100*l.* 0 5 0

Where the Amount							
Of such Rent				Or of such Fine or Consideration			
all exceed	And shall not exceed			Shall exceed	And shall not exceed		
s. d.	£	s.	d.	£	s.	d.	£ s. d.
0 0	20	0	0	100	0	0	0 10 0
0 0	50	0	0	150	0	0	0 15 0

“ And where there shall be both rent and fine,

^a) A lease for sixty-one years determinable on two lives, is a term greater than thirty-one years, *In re Kelsh*, 1 Cr. & D. 582, and a lease for forty years, determinable upon a life, is essentially a lease for forty years. *Wright v. Lee*, 1 Arm. & N. P. C. 311.

LEASE—*continued.*Duty.
£ s. d.

" duty to be paid in respect of each, which may
 " be denoted by either one or more stamps ;
 " And for every skin or piece of vellum or
 " parchment, or sheet or piece of paper, in
 " any such indenture, lease, release, or deed,
 " minute, memorandum, or legal or equitable
 " article, after the first skin or sheet, a duty
 " of 0 10 0
 " Provided always, that in any case where
 " the annual amount of such rent reserved
 " shall exceed 50*l.*, or such fine or consi-
 " deration shall exceed 200*l.*, such lease,
 " release, or deed, minute, memorandum,
 " or legal or equitable article or instru-
 " ment, shall be chargeable with the
 " duty or duties specified in the schedule
 " of the Act, 55 Geo. III. cap. 184.

LEASE(a) or tack of any lands, heredita- ments, or heritable subjects, granted in consideration of a sum of money by way of fine, premium, or grassum, paid for the same, without any yearly rent, or with any yearly rent, under 20 <i>l.</i>	}	The same duty as for the conveyance on the sale of lands for a sum of mo- ney of the same amount.
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(*Save and except leases and tacks for a life or*

(a) Under the 56 G. III. c. 56, sch., title LEASE, it was the generally received opinion, that all instruments for setting or demising land should be stamped as leases, no matter whether they operated as actual leases, or merely as agreements for leases; now, however, after the limits of rent or fine pointed out in the schedule of the 5 & 6 Vict. c. 82, have been passed, the distinctions which prevail in England will prevail in this country also; and if an instrument operate as an agreement for a lease, an agreement stamp, and not a lease stamp, should be impressed. The question whether an instrument operates as a present demise, or as an agreement to let *in futuro*, has given rise to a vast number of cases which have been fully considered in Mockler on Stamps, p. 299. See also *Jones v. Reynolds*, 1 Gale & D. 62.

ASE—continued.

Duty.
£ s. d.

lives not exceeding three, or for a term of years determinable with a life or lives not exceeding three, by whomsoever granted, and leases for a term absolute not exceeding twenty-one years, granted by ecclesiastical corporations, aggregate or sole.)

ASE or tack of any lands, hereditaments, or heritable subjects, at a yearly rent, without any sum of money by way of fine, premium, or grassum, paid or the same;

Where the yearly rent shall not amount to 20 <i>l</i> .	1	0	0
And where the same shall amount to 20 <i>l</i> . and not amount to 100 <i>l</i>	1	10	0
And where the same shall amount to 100 <i>l</i> . and not amount to 200 <i>l</i>	2	0	0
And where the same shall amount to 200 <i>l</i> . and not amount to 400 <i>l</i>	3	0	0

y articles of agreement, W. L. granted to M. D., certain premises for three lives, and the life of the survivor, or thirty-one years, from the 25th March, 1826, whichever should last longest, rent of 40*l*. per annum, "to have and to hold unto the said D., his executors, administrators, and assigns, from the said 25th March," with a clause for executing a regular lease, with tenants at the desire of either party. It was held, that these premises being insufficient to pass a legal estate of freehold, the agreement must in that respect be considered executory; but that it created an estate for a term of thirty-one years, commencing on the 25th March, 1826, with power for either party to have the same executed for three lives, with a concurrent term of thirty-years, commencing from the 25th March, 1826. *Jones d. der v. Duggan*, 1 Jebb & B. 3; 4 Ir. L. R. 86. Now here the instrument having a twofold operation, and the question presents itself, how should such an instrument now be stamped, in the case where the rent reserved should exceed 50*l*. It would appear, that a lease stamp alone would be sufficient, without an additional stamp in addition, as the subject matter dealt with is the same, and the agreement to grant the lease a collateral matter in the way of further assurance. See *Price v. Thomas*, 2 B. & D. 218.

LEASE—*continued.*

£

And where the same shall amount to 400 <i>l.</i> and not amount to 600 <i>l.</i>	4
And where the same shall amount to 600 <i>l.</i> and not amount to 800 <i>l.</i>	5
And where the same shall amount to 800 <i>l.</i> and not amount to 1000 <i>l.</i>	6
And where the same shall amount to 1000 <i>l.</i> or upwards	10

LEASE or tack of any lands, hereditaments,
or heritable subjects, granted in considera-
tion of a sum of money by way of fine, pre-
mium, or grassum, and also of a yearly rent
amounting to 20*l.* or upwards

(*Save and except the leases and tacks
herein-before excepted.*)

*Both the
rem duti-
ble for a
considera-
fine only,
a lease
deration
only, of
amount.*

LEASE, or tack of any kind, *not otherwise charged
in this schedule*(a)

And for the counterpart or duplicate of } *The like*
any lease or tack, hereby charged with } *on the*
a duty not exceeding 1*l.* } *tack.*

And for the counterpart or duplicate of any
other lease or tack whatsoever

And where any such lease or tack, counterpart,
or duplicate as aforesaid, together with any
schedule, receipt, or other matter, put or
indorsed thereon or annexed thereon, shall
contain 2160 words or upwards, then for
every entire quantity of 1080 words contained

(a) A writing not under seal demising land, and also of
to demise incorporeal hereditaments, which cannot be do
by deed, at one fixed rent, is sufficiently stamped with a
stamp, and does not fall under the title "Lease" not c
charged. *Reg. v. Hockworthy*, 7 Ad. & E. 492; 2 N. &

Duty.			
	£	s.	d.
LEASE— <i>continued.</i>			
therein over and above the first 1080 words,			
a further <i>progressive</i> duty of	1	0	0

*Exemptions from the preceding and all other
Stamp Duties.*

*Leases or tacks of waste or uncultivated lands
to any poor or labouring persons, for any
term not exceeding three lives, or ninety-nine
years where the fine shall not exceed five
shillings, nor the reserved rent one guinea
per annum; and the counterparts or dupli-
cates of all such leases.*

POWER, or power of attorney, made by any petty officer, seaman, marine or soldier serving as a ma- ne, or by the executors or administrators of any other person, for receiving prize money . . .	0	1	0
— and for receiving wages	1	0	0

POWER of attorney for the sale, transfer, accep- tance, or receipt of dividends, of any of the govern- ment or parliamentary stocks or funds . . .	1	0	0
--	---	---	---

POWER or power of attorney(a), of any other kind, commission or factory in the nature thereof . .	1	10	0
--	---	----	---

And where the same, together with any schedule, or other matter put or indorsed thereon, or annexed thereto, shall contain 2160 words or upwards, then for every entire quantity of 1080 words, contained therein over and above the first 1080 words, a further <i>progressive</i> duty of	1	0	0
---	---	---	---

1) Where under a local Act, a proxy to vote may be appoint-
ing writing, the writing must be stamped as a letter of attor-
ney or instrument of procuration. *Reg. v. Kelk*, 4 P. & D. 185;
Stamps, 330.

55 GEO. III. CAP. 184.—*Schedule.*LETTER—*continued.*

Exemptions from the preceding and all other Stamp Duties.

Letters of attorney for the receipt of dividends of any definite and certain share of the government or parliamentary stocks or funds, producing a yearly dividend of less than three pounds.

LETTER of license from creditors to a debtor . . . 1 1

And where the same, together with any schedule, receipt, or other matter, put or indorsed thereon, or annexed thereto, shall contain 2160 words or upwards, then for every entire quantity of 1,080 words contained therein, over and above the first 1080 words, a further *progressive* duty of . . .

LETTERS of marque and reprisal . . . 1 5

LETTERS patent. See *Grant*. . . 5 0 0

LETTER of REVERSION, in Scotland. See *Mortgage*.

LICENSE for marriage (a) in Ireland, if special . . . 5 0 0
if not special . . . 0 10 0

LICENSE to be granted by any archbishop, bishop, vicar-general, or other competent authority, in England, for the non-residence of any clergyman upon his living, pursuant to the Act of the 43rd year of his Majesty's reign . . . 1 0 0

LICENSE of any kind, *not otherwise charged in this schedule*, which shall pass the seal of any archbishop, bishop, chancellor, or other ordinary, or of any ecclesiastical court in Ireland, or which shall be granted by any presbytery, or other ecclesiastical power in Scotland . . . 2 0 0

(a) No license for marriage in Ireland, if not special, shall be liable to any stamp duty. 5 & 6 Vict. c. 82, s. 4, *ante*, p. 7.

E—continued.	Duty.		
	£	s.	d.
SE to hold a perpetual curacy not proceeded on a nomination]*	3	10	0

ns from the preceding and all other Stamp Duties.

nses to stipendiary curates in Ireland, wherein the annual amount of the stipend shall be specified; and licenses for the non-residence of clergyman upon their livings; where granted on the ground of there being no house or no fit use of residence thereon.

E to use and exercise the calling or occupation of an appraiser	0	10	0
---	---	----	---

to be taken out yearly, by every person who shall exercise the said calling or occupation, to make any appraisement or valuation, herebefore charged with a duty, for or in expectation of any gain, fee, or reward, *except licensed auctioneers(a).*

E to be taken out yearly by any banker or other person or persons who shall issue promissory notes for money payable to the order on demand, and allowed to be reissued(b) .	30	0	0
--	----	---	---

E(c) to be taken out yearly for using or exercising the trade or business of a pawnbroker, within the cities of London and Westminster, or within the limits of the two-penny post	15	0	0
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used by 5 & 6 Vict. c. 82, sch.

see *ante*, 5 & 6 Vict. c. 17, *ante*, p. 15.

see 9 G. IV. c. 80.

CENSE to be taken out yearly for using or exercising the business of a pawnbroker, within the city of Dublin, or the parlar road surrounding the same, 15*l.*; and for using or exercising the trade or business of a pawnbroker elsewhere in Ireland. 5 & 6 Vict. c. 82, sch., *ante*, p. 43.

NSE to be taken out annually by every maker of playing cards or dice, 5*s.* 9 G. IV. c. 18.

LICENSE—continued.

Duty.
£ s. d.

And for using or exercising the trade of a pawnbroker elsewhere. (See note (c), p. 151) . 7 10 0

* LICENSE to be taken out yearly by every person trading in, vending, or selling any gold or silver plate, or any goods or wares in which any quantity of gold, exceeding two pennyweights and under two ounces in weight, or any quantity of silver, exceeding five pennyweights, and under thirty ounces in weight, in any one separate and distinct ware or piece of goods, is or shall be manufactured . £2 6 0

LICENSE to be taken out yearly by every person trading in, vending or selling any gold or silver plate, or any goods or wares, in which any quantity of gold of the weight of two ounces or upwards, or any quantity of silver of the weight of thirty ounces or upwards, in any one separate and distinct ware or piece of goods, is or shall be manufactured; and every pawnbroker trading in, vending, or selling, gold or silver plate, or goods or wares, in which any quantity of gold or silver is or shall be manufactured, or taking in or delivering out pawns of such plate, goods or wares; and every refiner of gold or silver . £5 15 0

43 G. III. c. 69, sch. A, "License," 5 & 6 Vict. c. 82, s. 2.

LICENSE to any person to exercise the trade or calling of a hawker, pedlar, petty chapman, or other trading person, going from place to place in Ireland, and travelling either on foot or with a horse or other beast of burthen, or otherwise carrying to sell, or exposing to sale, any goods, wares, or merchandize; also licenses to travelling tinkers and casters of iron and metal, and to persons hawking about tea or coffee for sale . £2 2 0

And further, for every servant or other person employed in carrying goods of any such hawker, pedlar, or chapman, and for every horse or other beast bearing or drawing burthen, which such person shall so travel with, or cause to be used, for the purpose of carrying or drawing, his, her, or their goods, wares, and merchandize . £2 2 0

License to any person to let to hire, any horse for the purpose of travelling post by the mile, or from stage to stage £2 2 0

Exemptions—Hawkers of goods made by themselves, their wives, husbands, children, apprentices, journeymen, master or mistress; coopers, glaziers, plumbers, tinkers, and harness-makers, exercising their trades and carrying materials for the purpose; hawkers of wool, or worsted goods, or flax, tow, hemp, yarn, thread, or any article made in Ireland of flax or cotton, provided such persons shall not at the same time carry any other goods, &c. 55 G. III. c. 19, s. 78; 6 G. IV. c. 118.

Duty.
£ s. d.

LICENSE to exercise the Faculty of Physic. See *Admission.*

LICENSE to act as a notary public. See *Faculty, Certificate.*

LICENSE to demise copyhold lands. See *Copyhold.*

MARRIAGE LICENSE. See *License.*

MATRICULATION in the Universities. See *Admission.*

MEMORIAL to be registered pursuant to any Act of Parliament, made or to be made for the public registering of deeds and conveyances in Ireland . . . 0 10 0
 And for every piece of vellum, parchment, or paper, upon which any such memorial shall be written, after the first, a further *progressive* duty of 0 10 0

MEMORIAL to be registered or enrolled pursuant to Act of Parliament, of any deed or instrument, deeds or instruments, whereby any annuity shall be granted or secured in England(a) 1 0 0
 And for every piece of vellum, parchment, or paper, upon which any such Memorial shall be written, after the first, a further *progressive* duty of 1 0 0

MORTGAGE(b) conditional surrender by way of

* License to hold a perpetual curacy, not proceeding upon a nomination, except licenses to stipendiary curates, where the annual amount of the stipend shall be specified, 5 & 6 Vict. c. 82.
 £34 10 0

(a) The Act of Parliament here alluded to is the English Annuity Act, 53 G. III. c. 141, which does not extend to Ireland.

(b) I. W. & Co., being about to borrow money on their own acceptance, wrote to the lender, stating, that in consideration of his accepting their draft, they handed him forthwith, the bill of lading and policy of insurance, for wines exported, which would afford him security beyond the amount of the bill, and that they would land and warehouse the wines, to be held at his disposal. This letter contained the particulars of the wine to be loaded,

Mortgage.

MORTGAGE—*continued.*Dut
£ s.

be declared or created on lands or heritable subjects in Scotland;

Where the same respectively shall be made, as a security for the payment of any definite and certain sum of money, advanced or lent at the time, or previously due and owing, or forborne to be paid, being payable,

Not exceeding 50 <i>l.</i>	1	0
Exceeding 50 <i>l.</i> and not exceeding 100 <i>l.</i>	1	10
Exceeding 100 <i>l.</i> and not exceeding 200 <i>l.</i>	2	0
Exceeding 200 <i>l.</i> and not exceeding 300 <i>l.</i>	3	0
Exceeding 300 <i>l.</i> and not exceeding 500 <i>l.</i>	4	0
Exceeding 500 <i>l.</i> and not exceeding 1,000 <i>l.</i>	5	0
Exceeding 1,000 <i>l.</i> and not exceeding 2,000 <i>l.</i>	6	0
Exceeding 2,000 <i>l.</i> and not exceeding 3,000 <i>l.</i>	7	0
Exceeding 3,000 <i>l.</i> and not exceeding 4,000 <i>l.</i>	8	0
Exceeding 4,000 <i>l.</i> and not exceeding 5,000 <i>l.</i>	9	0
Exceeding 5,000 <i>l.</i> and not exceeding 10,000 <i>l.</i>	12	0
Exceeding 10,000 <i>l.</i> and not exceeding 15,000 <i>l.</i>	15	0
Exceeding 15,000 <i>l.</i> and not exceeding 20,000 <i>l.</i>	20	0
Exceeding 20,000 <i>l.</i>	25	0

And where the same respectively shall be made as a security for the re-payment of money, to be thereafter lent, advanced, or paid, or which may become due upon an account current, together with any sum already advanced or due, or without, as the case may be; *other than and except any sum or sums of money to be advanced for the insurance of any property comprised in such mortgage or security against damage by fire, or to be advanced for the insurance of any life or lives, pursuant to any agreement in any deed, whereby any annuity shall be granted or secured for such life or lives;*

If the total amount of the money secured, or to

	Duty.
	£ s. d.
RTGAGE—continued.	
be ultimately recoverable thereupon, shall be uncertain and without any limit	25 0 0
But if the total amount of the money secured, or to be ultimately recoverable thereupon, shall be limited not to exceed a given sum	} <i>The same duty as on a mortgage or wadset for such limited sum.</i>

And where the same respectively shall be made as a security for the transfer or re-transfer of any share, in any of the government or parliamentary stocks or funds, or in the stock and funds of the Governor and Company of the Bank of Ireland, or of the East India Company, or of the South Sea Company, in consideration of stock or money advanced or lent at the time, or previously due and owing or forborne to be paid, being payable	} <i>The same duty as on a mortgage or wadset for a sum of money equal to the value of the stock or fund secured, according to the average price thereof on the day of the mortgage or other instrument aforesaid, or on either of the ten days preceding.</i>
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And where the same respectively shall be made, as a security for the payment of a sum of money, and also for the transfer or re-transfer of a share in any of the said stocks or funds, the said *ad valorem* duty shall be charged in respect of each.

And in case the same respectively shall be made, as a security for the payment or transfer to different persons, of separate and distinct sums of money, or shares in any of the said stocks or funds; the said *ad valorem* duty shall be charged for and in respect of each separate

MORTGAGE—continued.

and distinct sum of money or share in any of the said stocks or funds therein specified and secured, and not upon the aggregate amount thereof.

And where any such mortgage or wadset, or other instrument hereby charged with the same duty as a mortgage or wadset, together with any schedule, receipt, or other matter, put or indorsed thereon, or annexed thereto, shall contain 2160 words or upwards, then for every entire quantity of 1080 words contained therein, over and above the first 1080 words, a further *progressive* duty of . . . 1 0 0

MORTGAGE, &c.—Any transfer(a) or assignment,

Transfer of mortgage.

(a) Instead of this there is now payable : **TRANSFER**, assignment, disposition, assignation or reconveyance of any mortgage, or of any other security, or of the benefit thereof, or of the money or stock thereby secured, provided no further sum of money or stock be added to the principal money or stock already secured, a stamp duty of 1*l.* 15*s.*

And where any such transfer or assignment, disposition or assignation, hereby charged with a duty of 1*l.* 15*s.* together with any schedule, receipt, or other matter put or indorsed thereon, or annexed thereto, shall contain 2160 words or upwards, then for every entire quantity of 1080 words, contained therein over and above the first 1080 words, there shall be paid a further *progressive* duty of 1*l.* 5*s.*

And if any further sum of money or stock shall be added to the principal money or stock already secured, the *ad valorem* duty on mortgages shall be charged only in respect of such further money or stock, 3 G. IV. c. 117, s. 2 ; see Mockler on Stamps, pp. 346, 350.

And be it further enacted, that where any deed or other instrument already made or hereafter to be made as an additional or further security for any sum or sums of money, or any share or shares in any of the government or parliamentary stocks or funds, or in the stock and funds of the Governor and Company of the Bank of England or of the Bank of Ireland, already or previously secured by any bond on which the *ad valorem* duty on bonds, charged by the said recited Acts of the fifty-fifth and fifty-sixth years of the reign of his said late Majesty, and the schedules

For exempting mortgages from *ad valorem* stamps in cases where the *ad valorem* bond duty shall have been previously paid.

Duty.
£ s. d.

MORTGAGE—*continued.*

Duty.
£ s. d.

disposition or assignation, of any mortgage or wadset, or of any such other security as aforesaid, or of the benefit thereof, and of the money or stock thereby secured, in all cases where the person entitled to the right of redemption or reversion shall not be made a party to such transfer or assignment, disposition or assignation; and also where the person who originally made the mortgage, wadset, or other security, shall continue entitled to the right of redemption or reversion, and shall be made a party to such transfer or assignment, disposition or assignation; provided no further sum of money or stock be added to the principal money or stock already secured 1 15 0

And in all other cases such transfer or assignment, disposition or assignation, shall be charged with(a) . . .	{	<i>The same duty or duties as an original mortgage, wadset, or other security.</i>
--	---	--

ereto respectively annexed, shall have been paid, such deed or her instrument shall be and be deemed to be and to have been exempt from the several *ad valorem* duties charged by the said acts, and the said schedules respectively, on mortgages, and shall be charged and chargeable only with the ordinary duty payable on deeds in general, in Great Britain and Ireland respectively; but any further sum of money or stock shall be added to the principal money or stock already secured, the said *ad valorem* duties respectively shall be charged in respect of such further sum of money or stock; and if necessary, for the sake of evidence, the said deeds and instruments hereby exempted from the said *ad valorem* duties shall be stamped with a particular stamp for denoting or certifying the payment of the *ad valorem* duty upon all the deeds and instruments relating to the particular transaction, provided the said deeds and instruments shall be produced at the Stamp Office in London or Dublin (as the case may require), and shall appear to be duly stamped with the duties to which they are liable. 3 G. IV. 17, s. 3; Mockler on Stamps, p. 352.

(a) Repealed by 3 Geo. IV. c. 117, see *ante*, p. 158 (n.)

MORTGAGE—continued.Dut.
£ s.

And where any such transfer or assignment, disposition or assignation, hereby charged with a duty of 1*l.* 1*6s.* together with any schedule, receipt or other matter put or indorsed thereon, or annexed thereto, shall contain 2160 words or upwards, then for every entire quantity of 1080 words contained therein over and above the first 1080 words, a further *pro-*
gressive duty of (a) 1 5

Provided always, that where several distinct deeds or instruments, falling within the description of any of the instruments hereby charged with the said *ad valorem* duty on mortgages and wadsets, shall be made *at the same time* for securing the payment or transfer of one and the same sum of money; or one and the same share of any of the stocks or funds before mentioned; the said *ad valorem* duty, if exceeding 2*l.*, shall be charged only on one of such deeds or instruments; and all the rest shall be charged with the duty to which the same may be liable, under any more general description of such deeds or instruments contained in this schedule; and if required for the sake of evidence, all the rest of such deeds or instruments shall be also stamped with some particular stamp, for denoting or testifying the payment of the said *ad valorem* duty, on all the said deeds or instruments being produced duly stamped with the duties hereby charged thereon.

And where any copyhold or customary lands or hereditaments shall be mortgaged, by means

(a) Repealed by 3 G. IV. c. 117, see *ante*, p. 158, (n).

RTGAGE—*continued.*

Duty.
£ s. d.

of a conditional surrender or grant; the said *ad valorem* duty shall be charged on the surrender or grant, or the memorandum thereof, if made out of court; or on the copy of court roll of the surrender or grant, if made in court. And copies of court roll, made after the 31st day of August, 1815, of surrenders and grants made in court before or upon that day, and subsequent to the 10th day of October, 1808, shall be charged with the said *ad valorem* duties. But copies of court roll, of surrenders and grants made before or upon the 10th day of October, 1808, shall not be liable thereto(a).

And where any copyhold or customary lands or hereditaments shall be mortgaged, or charged, together with other property, for securing one and the same money, or one and the same share of any of the stocks or funds before mentioned; the said *ad valorem* duty shall be charged on the deed or instrument relating to the other property.

And where there shall be duplicates of any deed or instrument, chargeable with the said *ad valorem* duty on mortgages and wadsets, exceeding 2l. one of them only shall be charged therewith, and the other or others shall be charged with the duty to which the same may be liable, under any more general description in this schedule; and on the whole being produced duly stamped as hereby required, the

2) It would seem that (if this provision has any applicability re-land) there should be read for these dates the 9th day of ober, 1842.

MORTGAGE—continued.Duty
£ s

latter shall also be stamped with a particular stamp for denoting or testifying the payment of the said *ad valorem* duty.

Exemptions from the said ad valorem Duty on Mortgages, &c. but not from any other Duty to which the same may be liable.

Any deed or other instrument made in pursuance of and conformably to any agreement, contract, or bond, charged with, and which shall actually have paid the said ad valorem duty or the ad valorem duty on mortgages granted by the Act of the 48th year of his Majesty's reign before mentioned(a).

Any deed or other instrument, made for the further assurance only, of any estate or property, already mortgaged, pledged, or charged as a security, by any deed or instrument, which shall have paid the said ad valorem duty hereby charged, or the ad valorem duty on mortgages or heritable bonds, imposed by the Act of the 44th, or the Act of the 48th year of his Majesty's reign before mentioned(a).

Any deed or other instrument, made as an additional or further security for any sum or sums of money, or any share or shares of any of the stocks or funds before-mentioned, already secured by any deed or instrument, which shall have paid the said ad valorem duty hereby charged, or the ad valorem duty on mortgages or heritable bonds, charged by the said Act of the 44th, or the said Act of the 48th year of his

(a) For this read by the 55 G. III. c. 78, or by the 56 G. c. 56.

RTGAGE—continued.

Duty.
£ s. d.

Majesty's reign(a), to be exempt from the said ad valorem duty hereby charged, so far as regards such sum or sums of money, or such share or shares of any of the said stocks or funds, before secured, in case such additional or further security shall be made by the same person or persons who made the original security ; but if any further sum of money or stock shall be added to the principal money or stock already secured, or shall be thereby secured to any other person, the said ad valorem duty shall be charged in respect of such further sum of money or stock(b).

And if necessary, for the sake of evidence, the deeds and instruments hereby exempted from the said *ad valorem* duty, shall be stamped with a particular stamp, for denoting or testifying the payment of the *ad valorem* duty, upon all the deeds and instruments relating to the particular transaction being produced, and appearing to be duly stamped with the duties to which they were liable.

For general exemptions from the preceding and all other stamp duties, see the end of this part of the schedule.

RTGAGE, wadset, &c. with a conveyance of the quity or right of redemption or reversion, or other matter in the same deed; viz.

Where any deed or writing shall operate as a mortgage or other instrument hereby charged with the *ad valorem* duty on mortgages, and also as a conveyance of the equity or right

a) See note p. 162.

(b) See ante, p. 159 (n).

MORTGAGE—*continued.*

of redemption or reversion of any lands, estate, or property therein comprised, to, or in trust for, or according to the direction of a purchaser, such deed or writing shall be charged not only with the said *ad valorem* duty on mortgages, but also with the *ad valorem* duty herein-before charged on a conveyance upon the sale of any property; but where the equity or right of redemption or reversion shall be thereby conveyed, or limited in any other manner, such deed or writing shall be charged only as a mortgage:

And in all other cases where a mortgage or other instrument hereby charged with the *ad valorem* duty on mortgages shall be contained in one and the same deed or writing with any other matter or thing (*except what shall be incident to such mortgage or other instrument*), such deed or writing shall be charged with the same duties (except the progressive duty), as such mortgage or other instrument and such other matter or thing would have been separately charged with if contained in separate deeds or writings.

And where any such deed or writing, as is mentioned in the two preceding clauses, together with any schedule, receipt, or other matter, put or indorsed thereon, or annexed thereto, shall contain 2160 words or upwards, then for every entire quantity of 1080 words contained therein, over and above the first 1080 words, a further *progressive* duty of . . .

MUTUAL DISPOSITION or conveyance in Scotland.—See *Exchange* and *Partition*.

55 GEO. III. CAP. 184.—*Schedule.*

	Duty.
£	s. d.
COMINATION by his Majesty, his heirs or successors, or by any other patron, to any perpetual curacy in Ireland	1 10 0
OTARIAL ACT; any whatsoever <i>not otherwise charged in this schedule</i>	0 5 0
And for every sheet or piece of paper, parchment, or vellum, upon which the same shall be written, after the first, a further progressive duty of	0 5 0
ORDER for the payment of money.— <i>See Bill of Exchange.</i>	

PARTITION.—Any deed, whereby any lands or other hereditament, or heritable subjects, in Ireland or Scotland, shall be conveyed, or any copyhold or customary lands or hereditaments, in Ireland, shall be covenanted to be surrendered, in order to effect a *partition or division* thereof, among coparceners, joint-tenants, or tenants in common, heirs-portioners, conjux fiars, or joint proprietors of any sort ;

If no sum of money, or only a sum under 300*l.*

shall be paid, or agreed to be paid, for equality of partition or division; the ordinary duty of

1 15 0

And if any sum or sums of money amounting to 300*l.* or upwards, shall be paid, or agreed to be paid, for equality .

The same ad valorem duty as for a conveyance on the sale of lands, for a sum of money equal to the amount of the sum or sums so paid or agreed to be paid.

* NEWSPAPER.—The duties on newspapers are regulated by & 7 W. IV. c. 76.

PARTITION—*continued.*Duty
£ s.

And where any such deed of partition or division, together with any schedule, receipt, or other matter, put or indorsed thereon, or annexed thereto, shall contain 2160 words or upwards, then for every entire quantity of 1000 words contained therein, over and above the first 1080 words, a further *progressive* duty of,

If the deed be liable, in the first instance, to a duty of 1*l.* 15*s.* 1 5

Or if liable to a higher duty in the first instance 1 0

And any duplicate of any such deed of partition or division shall be charged with the same duty or duties.

And in case there shall be more than one deed, for completing the title to the estate or interest conveyed by either party, the principal deed only shall be charged under this head of partition; and any subordinate or collateral deed shall be charged with the duty to which it may be liable, under any other description in this schedule.

PASSPORT 0

PAWNBROKER'S license. See *License.*

*

* **PLATE** of gold, made or wrought in Ireland, and which or ought to be touched, assayed, and marked in Ireland, for ounce thereof, and so in proportion for any greater or less tity per ounce £0 1

Exemption.—Gold watch cases.

PLATE of silver, made or wrought in Ireland, and which or ought to be touched, assayed, or marked in Ireland, for ounce thereof, and so in proportion for any greater or less tity £0

Exemptions.—All watch cases, chains, necklace beads, lo

	Duty.		
	£	s.	d.
of assurance or insurance, or other instrument of whatever name the same shall be called; any insurance shall be made upon any life or upon any event or contingency relating ending upon any life or lives(a),			
the sum insured shall not amount to 500 <i>l</i> .	1	0	0
where it shall amount to 500 <i>l</i> . and not to 500 <i>l</i> .	2	0	0
where it shall amount to 1000 <i>l</i> . and not to 1000 <i>l</i> .	3	0	0
where it shall amount to 3000 <i>l</i> . and not to 3000 <i>l</i> .	4	0	0
where it shall amount to 5000 <i>l</i> . or upwards	5	0	0
of assurance or insurance, or other instrument of whatever name the same shall be called, any insurance shall be made of or upon any goods, wares, merchandize, or other property, from loss or damage by <i>fire</i> only, by any			

mark, shirt buckles, or broaches, stamped medals, and china, stone, or earthenware tea-pots, of silver, of any metal.

Buttons, swages, or mounts, not weighing two pennyweights each, and not being necks, or collars for castors, cruetts, or pertaining to any sorts of stands or frames, wares of weighing five pennyweights of silver each; but this except to include necks, collars, and tops for castors, cruetts, or pertaining to any sort of stands or frames; buttons of metal, or set on any wearing apparel, solid silver button studs, not having a bezilled edge soldered on, seals, blank seals, bottle tickets, shoe-clasps, patch boxes, salt-ladles, teaspoons, tea strainers, caddy ladles, buckles, of garnish, cabinets, or knife cases, or tea chests, or stands, or frames.—55 G. III. c. 185; 5 & 6 Vict.

where the sum insured shall not exceed 50*l*., 2*s*. 6*d*.; and where it shall exceed 50*l*. and not exceed 100*l*., 5*s*.—5 & 6 W. 3. s. 2.

POLICY—*continued.*Duty.
£ s.

public company, or other person or persons duly licensed, or who ought to be licensed by the Commissioners of Stamps, pursuant to the Act of the 22nd year of his Majesty's reign, cap. 48(a), or by the Royal Exchange or London Assurance Corporation 0 1

And for and in respect of every insurance from loss or damage by fire only, which shall at any time after the 28th day of September, 1815, be made or renewed, or continued by any public company, or other person or persons licensed, or who ought to be licensed, as above mentioned, or by the Royal Exchange or London Assurance Corporation, a duty of three shillings for every 100*l.* insured for a year, and at and after the rate for any fractional part of 100*l.* insured, and for any fractional part of a year, as well as for any number of years for which the insurance shall be made or renewed, or continued: but no fraction of *per cen*
a penny shall be charged 0 1

Exemptions(b).

Insurances on public hospitals, and on property in any foreign kingdom or state in amity with his Majesty, his heirs or successors.

POLICY of assurance or insurance, or other instru-

(a) The Act analogous in Ireland is the 55 G. III. c. 101, s.

(b) Insurance from loss or damage by fire, made, renewed continued by any policy effected upon or after the 24th. 1833, on any agricultural produce farming stock (live or dead implements or utensils of husbandry, being upon any farm or in Great Britain or Ireland, exempt from duty, provided insurance shall be effected by a separate and distinct policy relating solely to such agricultural produce, farming stock, implements, or utensils. 3 & 4 W. IV. c. 23, s. 5.

POLICY—*continued.*

Duty.
£ s. d.

ment by whatever name the same shall be called, whereby any insurance shall be made, pursuant to the Act of the 50th year of his Majesty's reign, cap. 35, by any person or persons, not being licensed pursuant to the said Act of the 22nd year of his Majesty's reign, of or upon any building, goods, wares, merchandize, or other property, situated and being in any of the islands, settlements, or territories belonging to or under the dominion of his Majesty, his heirs or successors, in the West Indies, or elsewhere beyond the seas, from loss or damage by fire, for any period of time not exceeding twelve calendar months 0 2 6

And also the further or additional duty following, viz.

If the whole sum insured shall not exceed 100l. 0 5 0

And if the whole sum insured shall exceed 100l.

then for every 100l., and also for any frac-

tional part of 100l. whereof the same shall

consist 0 5 0

POLICY(a) of assurance or insurance, or other in-

(a) By the 5 & 6 Vict. c. 82, s. 24, *ante*, p. 20, alterations may be made in the terms or conditions of *sea policies* duly stamped, after the same shall have been underwritten, without any injury to the stamp; but the following conditions must be served:

POLICY.
Alteration, &c.

1st. Such alteration must be made before notice of the determination of the risk originally insured.

2nd. The premium or consideration originally paid or contracted for, must exceed the rate of ten shillings *per centum* on the sum insured.

3rd. The thing insured must remain the property of the same person.

4th. Such alteration must not prolong the term insured beyond a period of twelve months.

POLICY—continued.

Duty.
£ s. d.

strument, by whatever name the same shall be called, whereby any insurance shall be made upon

POLICY.

5th. No additional or further sum shall be insured by reason or means of such alteration.

Determination of the risk insured, means that determination of it which is occasioned by the loss or safe arrival of the thing insured, or by the final end and conclusion of the voyage. Lord Ellenborough in *Kensington v. Inglis*, 8 East, 291.

Time of sailing may be altered.

Under provisions precisely similar in the English Act, 35 G. III. c. 63, s. 13, various decisions have been made with respect to the admissibility of alterations without prejudice to the stamp; thus it has been held, that the time of sailing may be altered.

Goods and specie to a certain amount having been insured by a policy on ship or ships which should sail on the voyage insured between the 1st of October, 1790, and the 1st June, 1800, a memorandum written on the policy on the 11th June, extending the time of sailing to the 1st of August, 1800, does not require a new stamp, being within the 13th section of the 35 G. III. c. 63, (Eng.) which provides, that the Act imposing the stamp shall not extend to prohibit the making any lawful alteration in the terms or conditions of any policy, &c. For the extension of time will not operate to make the policy cover a different thing from that which it originally embraced. *Kensington v. Inglis*, 8 East, 273.

Where a policy was effected at four guineas *per cent.* on hemp marked R., and valued, with certain returns of premium on arrival at certain ports, and warranted to sail before the 20th of August, which was a summer risk and premium. By a memorandum indorsed, the underwriter, for four guineas additional, and the return of 5s. less for arrival, absolved the insured from the warranty of sailing before the 20th of August, so making it a winter risk, and withdrew the mark of the hemp; it was held that these alterations were allowable. *Hubbard v. Jackson*, 4 Taunt. 169. The chief difficulty which presented itself to the court in this case, appears to have been the withdrawal of the mark on the hemp. But as it did not appear that the letter denoted any particular species or quality of hemp, the court was satisfied that no alteration had been thereby made in the thing insured.

Place of destination.

An alteration may be made not only in the time of sailing, but also in the place of destination, but it must be remembered that such alterations must be made before the determination of the risk; an intention to determine the risk does not preclude an alteration. Thus where there was a policy on goods at and from

POLICY—*continued.*Duty.
£ s. d.

any ship or vessel, or upon any goods, merchandise, or other property on board of any ship or

Stockholm to Swinemund; and the ship being driven into Wisby, on 30th May, and detained there till the 9th of October, the assured, on the 1st July, wrote to their agents in London, "that the captain had been ordered to proceed to Königsberg, as they were not certain whether the enemy might be at Swinemund or not, and that the passage to Königsberg was nearly the same, but rather the shortest and safest; and they desired the agents to arrange the matter with the underwriters; which letter the agents receiving on the 12th July, applied to the underwriters for their consent to alter the policy, by adding the word "Königsberg or Memel" after "Swinemunde," which consent was obtained; and the ship and goods were afterwards lost in their voyage to Königsberg; held, that this alteration did not require a new stamp. If the alteration had not been assented to, the vessel might have proceeded to its original destination, and thrown the risk on the underwriters. *Ramstrom v. Bell*, 5 Maule & S. 267.

POLICY.

In this case the intended voyage had commenced. But even before the sailing of the ship the original voyage may be abandoned, and an entirely new voyage substituted. *Brocklebank v. Sugrue*, 1 B. & Ad. 81. It is said, however, that by the 55 G. III. c. 184, a different rate of duty is imposed upon policies where the voyage insured is from one port in the United Kingdom to another, and when it is from a port in the United Kingdom to any foreign port: and, therefore, that if a party is at liberty to substitute one port or destination for another, he may, when the original policy is on a voyage from one port in the United Kingdom to another, substitute a port out of the country, and the revenue may be prejudiced. But the 13th section of the 35 G. III. c. 63, must be considered as incorporated in the 55 G. III. c. 184; then it is quite clear the terms of the original policy cannot be so altered by any memorandum as to bring it into a class requiring a higher duty under the last Act, without affixing the stamp thereby required. Per Lord Tenterden, C. J., in *Brocklebank v. Sugrue*, 1 B. & Ad. 88.

But a change cannot be made in the subject matter of the insurance in a policy once effected without an additional stamp, and therefore a policy effected on "ship and outfit," on a voyage upon the southern Whale Fishery out and home, cannot be altered by consent, after the ship sails, and the risk attaches, to an insurance on a "ship and goods," without a new stamp: *outfit*, the

Subject matter.

Duty.

£ s. d.

POLICY—*continued.*

vessel, or upon the freight of any ship or vessel, or
upon any other interest in or relating to any ship

POLICY.

subject matter of insurance, being essentially different in such a voyage from goods. *Hill v. Patten*, 8 East, 373; and see *Langhorne v. Cologan*, 4 Taunt. 330. And the policy being thus rendered inoperative for want of a new stamp, cannot be recovered on in its altered form, or as it originally stood, the old contract no longer subsisting, but being superseded by the manifest alteration. *French v. Patten*, 9 East, 350; *Redman v. Loudon*, 5 Taunt. 462.

But independently altogether of the act, it would seem that upon general principles, an alteration made to correct a mistake is allowable, and does not render a fresh stamp necessary. Thus where a broker instructed to effect a policy on goods, effected it on ship: the mistake was afterwards rectified by the underwriter subscribing a memorandum in the margin: and it was held, that no new stamp was necessary. *Sawtell v. Loudon*, 5 Taunt. 359; *Robinson v. Touray*, 1 Maule & S. 217.

Where a ship sailed in an unseaworthy state, in consequence of being overladen, an alteration by which permission was given to return back to port in order to discharge part of her cargo, was held allowable, and did not require a new stamp. *Weir v. Aberdeen*, 2 B. & Al. 320; see also *Clapham v. Cologan*, 3 Camp. 382.

However, the consent of all the underwriters is a matter of importance, as an alteration may invalidate the policy with respect to a non-assenting party, although with respect to those who have assented, the alteration may be immaterial. See *Fairlie v. Cristie*, 7 Taunt. 412, 1 Moore, 114.

But where a policy of insurance on ship and goods, at and from Cuba to Liverpool, with liberty "in that voyage, to proceed and sail to, and touch and stay at any ports or places whatsoever; and with leave to discharge and take in, at any ports or places she might touch at, without prejudice to that insurance." The insured, after subscription of the policy, inserted in the body of it the words, "with leave to call off Jamaica," to which interpolation all the underwriters assented, without increase of premium, except the defendant, who, being out of the way, was not applied to.—Held, that this was a material alteration, and rendered it void; and it would seem in this case, that even the assent of the defendant to the alteration, would not have been available. *Forsshaw v. Chabert*, 3 B. & B. 158; 6 Moore, 369.

OLICY—*continued.*

Duty.
£ s. d.

or vessel which may lawfully be insured, for or upon any voyage from any port or place in the United Kingdom of Great Britain and Ireland, or in the Islands of Guernsey, Jersey, Alderney, or Sark, or the Isle of Man, to any other port or place in the said kingdom or islands, or Isle of Man ;

Where the premium or consideration for such insurance, actually and *bona fide* paid, given, or contracted for, shall not exceed the rate of twenty shillings *per centum* on the sum insured ;

If the whole sum insured shall not exceed 100l. 0 1 3

And if the whole sum insured shall exceed 100l.

then for every 100l. and also for any fractional part of 100l. whereof the same shall consist

0 1 3

And where the premium or consideration for such insurance, actually and *bona fide* paid, given, or contracted for, shall exceed the rate of twenty shillings *per centum* on the sum insured ;

If the whole sum insured shall not exceed 100l. 0 2 6

And if the whole sum insured shall exceed 100l.

then for every 100l. and also for any fractional part of 100l. whereof the same shall consist

0 2 6

But if the *separate interests* of two or more distinct persons shall be insured by one policy or instrument, then the said duty of 1s. 3d. or 2s. 6d. as the case may require, shall be charged thereon in respect of each and every fractional part of 100l. as well as in respect

POLICY—*continued.*

of every full sum of 100*l.* which shall be thereby insured upon *any separate and distinct interest*(a).

POLICY of assurance or insurance, or other instrument, by whatever name the same shall be called, whereby any insurance shall be made upon any *ship or vessel*, or upon any goods, merchandize, or other property on board any ship or vessel, or upon the freight of any ship or vessel, or upon any other interest in or relating to any ship or vessel which may lawfully be insured, for or upon any *other voyage* than is herein-before specified, or for any certain *term or period of time*, not exceeding twelve calendar months;

[Here follow the duties payable under this title which have been repealed by 3 & 4 W. IV. c. 23, and are therefore omitted.; in their stead there are now payable under that Act the following in inverted commas.]

POLICY, “SEA INSURANCES in Great Britain and Ireland respectively, for and in respect of every policy of assurance or insurance, or other instrument, by whatever name the same shall be called, whereby any insurance shall be made upon

(a) By the English Statutes, 35 G. III. c. 63, s. 14; and 48 Geo. III. c. 149, if several distinct interests be insured in the same policy, though as for one entire sum, on goods “to be thereafter declared and valued;” and it appears, in fact, that the several interests included fractional parts of 100*l.*, which interests were afterwards declared and indorsed on the policy: such policy cannot be given in evidence, nor is available in law to any extent, unless stamped with a stamp of sufficient value to cover all such fractional parts, though it were sufficient to cover the entire sum insured. *Rapp v. Allnutt*, 15 East, 601.

POLICY—*continued.*

Duty.
£ s. d.

- “ any ship or vessel, or upon any goods, merchandise, or other property on board of any ship or vessel, or upon the freight of any ship or vessel, or upon any other interest in or relating to any ship or vessel which may lawfully be insured for or upon any voyage other than a voyage from any port or place in the United Kingdom of Great Britain and Ireland, or in the islands of Guernsey, Jersey, Alderney, or Sark, or the Isle of Man, to any other port or place in the said kingdom or islands, or Isle of Man :
- “ Where the premium or consideration for such insurance, actually and *bond fide* paid, given, or contracted for, shall not exceed the rate of fifteen shillings per centum on the sum insured,
- “ If the whole sum insured shall not exceed one hundred pounds 0 1 3
- “ And if the whole sum insured shall exceed one hundred pounds, then for every one hundred pounds, and also for any fractional part of one hundred pounds whereof the same shall consist 0 1 3
- “ And where the premium or consideration for such insurance, actually and *bond fide* paid, given, or contracted for, shall exceed the rate of fifteen shillings per centum, and shall not exceed the rate of thirty shillings per centum on the sum insured,
- “ If the whole sum insured shall not exceed one hundred pounds 0 2 6
- “ And if the whole sum insured shall exceed one hundred pounds, then for every one

POLICY—*continued.*

- “ hundred pounds, and also for any fractional
 “ part of one hundred pounds whereof the
 “ same shall consist
 “ And where the premium or consideration for
 “ such insurance, actually and *bond fide* paid,
 “ given, or contracted for, shall exceed the
 “ rate of thirty shillings per centum on the
 “ sum insured,
 “ If the whole sum insured shall not exceed one
 “ hundred pounds
 “ And if the whole sum insured shall exceed one
 “ hundred pounds, then for every one hun-
 “ dred pounds and also for any fractional part
 “ of one hundred pounds whereof the same
 “ shall consist
 “ But if the separate interests of two or more
 “ distinct persons shall be insured by one
 “ policy or instrument, then the said duty of
 “ one shilling and three-pence, two shillings
 “ and six-pence, or five shillings, as the case
 “ may require, shall be charged thereon, in
 “ respect of each and every fractional part of
 “ one hundred pounds as well as in respect of
 “ every full sum of one hundred pounds which
 “ shall be thereby insured upon any separate
 “ and distinct interest.
 “ And for and in respect of every policy of as-
 “ surance or insurance, or other instrument,
 “ by whatever name the same shall be called,
 “ whereby any insurance shall be made upon
 “ any ship or vessel, or upon the freight of
 “ any ship or vessel, or upon any other inte-
 “ rest in or relating to any ship or vessel which

POLICY—*continued.*Duty.
£ s. d.

" may lawfully be insured for any certain term			
" or period of time, (a) the following rates			
" or sums for every one hundred pounds and			
" also for any fractional part of one hundred			
" pounds whereof the same shall consist; that			
" is to say,			
" Where any such insurance shall be made for			
" any term or period not exceeding three ca-			
" lendar months	0	2	6
" Exceeding three calendar months	0	5	0"

POLICY of assurance or insurance, or other instrument, by whatever name the same shall be called, hereby any insurance, commonly called a *mutual insurance*, shall be made, or whereby divers persons shall insure, or agree to insure, one another, without any premium or pecuniary consideration, from any loss, damage, or misfortune, that may happen of or to any *ship* or *vessel*, or any goods, merchandize, or other property on board of any ship or vessel, or the freight of any ship or vessel, or any other interest in or relating to any ship or vessel which may lawfully be insured :

Upon any voyage from any port or place in the United Kingdom of Great Britain and Ireland, or in the islands of Guernsey, Jersey, Alderney or Sark, or the Isle of Man, to any other port or place in the said kingdom or islands, or Isle of Man ;

2) And be it enacted, that no policy of insurance upon any , or upon any share or interest therein, shall be made for any term longer than twelve calendar months, and every policy which shall be made for any longer term, shall be null and void to all intents and purposes. 5 & 6 Vict. c. 82, s. 24

	Duty. £ s. d.
POLICY — <i>continued.</i>	
For every sum of 100 <i>l.</i> and also for each and every fractional part of 100 <i>l.</i> thereby insured to any person or persons	0 2
Upon any <i>other voyage</i> whatsoever, or for any certain <i>term or period of time</i> not exceeding twelve calendar months ;	
For every sum of 100 <i>l.</i> and also for each and every fractional part of 100 <i>l.</i> thereby insured to any person or persons	0 5
POLICY of assurance or insurance, or other instrument, by whatever name the same shall be called ; whereby any <i>other lawful insurance whatsoever, not herein-before charged</i> , shall be made upon any property or interest whatever, from loss or damage of any kind ;	
Where the premium or consideration for such insurance, actually and <i>bonâ fide</i> paid, given, or contracted for, shall not exceed the rate of twenty shillings <i>per centum</i> on the sum insured ;	
If the whole sum insured shall not exceed 100 <i>l.</i>	0 2
And if the whole sum insured shall exceed 100 <i>l.</i> then for every 100 <i>l.</i> and also for any fractional part of 100 <i>l.</i> whereof the same shall consist	0 2
And where the premium or consideration for such insurance, actually and <i>bona fide</i> paid, given, or contracted for, shall exceed the rate of twenty shillings <i>per centum</i> on the sum insured ; and also where the insurance shall be made for any other than a pecuniary consideration ;	
If the whole sum insured shall not exceed 100 <i>l.</i>	0 1

ICY—*continued.*

Duty.
£ s. d.

And if the whole sum insured shall exceed 100*l.*
then for every 100*l.* and also for any frac-
tional part of 100*l.* whereof the same shall
consist 0 5 0

But if the *separate interests* of two or more dis-
tinct persons shall be insured by one policy or
instrument, then the said duty of 2*s.* 6*d.* or
5*s.* as the case may require, shall be charged
thereon, in respect of each and every frac-
tional part of 100*l.* as well as in respect of
every full sum of 100*l.* which shall be thereby
insured upon any *separate and distinct* inte-
rest.

WER OF ATTORNEY. See *Letter of Attor-
ny.*

CEPT of clare constat, to give seisin of lands
or other heritable subjects in Scotland . . . 0 9 0

And where the same shall contain 2,160 words
or upwards, then for every entire quantity of
1080 words contained therein, over and above
the first 1080 words, a further *progressive*
duty of 0 9 0

ESSENTATION by his Majesty, his heirs or suc-
cessor, or by any other patron;

To any ecclesiastical benefice, dignity, or pro-
motion in England, of the yearly value of ten
pounds or upwards, in the King's books . . . 20 0 0

To any other ecclesiastical benefice, dignity, or
promotion whatsoever in England . . . 10 0 0

[Instead of the duties payable under this title
the following, in inverted commas, are by 5 & 6
Vict. c. 82, sch., now payable].

PRESENTATION or donation by her Majesty,

PRESENTATION—*continued.*

“ her heirs or successors, or by any other patron,
 “ to any ecclesiastical benefice, dignity or promo-
 “ tion in Ireland

“ And where the net yearly value of such bene-
 “ fice, dignity, or promotion shall amount to
 “ 300*l.* or upwards, then for every 100*l.* there-
 “ of over and above the first 200*l.* a further
 “ duty of

“ The value to be ascertained as in the case
 “ of collation. See *Collation*.

“ Provided, that two or more benefices epis-
 “ copally united, shall be deemed one bene-
 “ fice only.”

PROCURATION, deed or other instrument of .

And where the same, together with any schedule
 or other matter put or indorsed thereon, or an-
 nexed thereto, shall contain 2160 words or up-
 wards, then for every entire quantity of 1080
 words contained therein, over and above the
 first 1080 words, a further *progressive* duty
 of

PROMISSORY NOTE(*a*) for the payment to the
 bearer on demand, of any sum of money,

PROMISSORY
 NOTE.

(*a*) A promissory note for 40*l.* payable to bearer {
 and, therefore, in law, payable on demand, is within
 class of promissory notes in the above schedule, and r
 5*s.* stamp; that part of the schedule is not confined to s
 as may be lawfully re-issued, *Whitlock v. Underwood*, 2
 157; 3 D. & R. 356.

A paper in the following form, “ I, R. J. M. owe
 the sum of 6*l.* which is to be paid by instalments,
 (signed) R. J. M.” was held not to be a promissory
 although it stated the money to be payable by instalme
 nt specify any particular time of payment, *Moffat v.*

PROMISSORY NOTE— <i>continued.</i>	Duty.		
	£	s.	d.
Not exceeding one pound and one shilling . . .	0	0	6
Exceeding 1 <i>l.</i> and not exceeding 2 <i>l.</i> 2 <i>s.</i> . . .	0	0	10
Exceeding 2 <i>l.</i> 2 <i>s.</i> and not exceeding 5 <i>l.</i> 5 <i>s.</i> . . .	0	1	3
Exceeding 5 <i>l.</i> 5 <i>s.</i> and not exceeding 10 <i>l.</i> . . .	0	1	9
Exceeding 10 <i>l.</i> and not exceeding 20 <i>l.</i> . . .	0	2	0
Exceeding 20 <i>l.</i> and not exceeding 30 <i>l.</i> . . .	0	3	0
Exceeding 30 <i>l.</i> and not exceeding 50 <i>l.</i> . . .	0	5	0
Exceeding 50 <i>l.</i> and not exceeding 100 <i>l.</i> . . .	0	8	6

Which said notes may be re-issued, after payment thereof, as often as shall be thought fit.

PROMISSORY NOTE for the payment, in any other manner than to the bearer on demand, but not exceeding two months after date, or sixty days after sight, of any sum of money,

Amounting to 40 <i>s.</i> and not exceeding 5 <i>l.</i> 5 <i>s.</i> . . .	0	1	0
Exceeding 5 <i>l.</i> 5 <i>s.</i> and not exceeding 20 <i>l.</i> . . .	0	1	6
Exceeding 20 <i>l.</i> and not exceeding 30 <i>l.</i> . . .	0	2	0
Exceeding 30 <i>l.</i> and not exceeding 50 <i>l.</i> . . .	0	2	6
Exceeding 50 <i>l.</i> and not exceeding 100 <i>l.</i> . . .	0	3	6

1 Car. & Mar. N. P. C. 16. As to what is a bill of exchange, see *Norris v. Solomon*, 2 Moo. & Rob. 266.

An I. O. U. does not require a stamp, even though it has not a direction, *Curtis v. Rickards*, 1 M. & Gr. 46, a decision which has been acknowledged by the English Court of Queen's Bench, in *Douglas v. Holme*, 12 Ad. & E. 641.

But an instrument as follows, I. O. U. a rent receipt (specifying dates) is not evidence of payment of rent, *Wright v. Lee*, 1 Arm. & M., N. P. C. 311.

In a joint and several promissory note, by three persons after two of the makers had signed, the third, before he signed, caused the words "on account of club held at Mr. Daniel Duffield's," to be introduced after "value received:" Held, that as the note was not complete, until the third maker had signed it, the alteration did not render a fresh stamp necessary. *Wright v. Inshaw*, 1 Dowl. P. C. N. S. 802.

PROMISSORY NOTE—continued.Duty.
£ s. d.

These notes are not to re-issued after being once paid.

PROMISSORY NOTE for the payment, *either to the bearer on demand, or in any other manner than to the bearer on demand*, but not exceeding two months after date, or sixty days after sight of any sum of money,

Exceeding 100 <i>l.</i> and not exceeding 200 <i>l.</i>	. 0 4 6
Exceeding 200 <i>l.</i> and not exceeding 300 <i>l.</i>	. 0 5 0
Exceeding 300 <i>l.</i> and not exceeding 500 <i>l.</i>	. 0 6 0
Exceeding 500 <i>l.</i> and not exceeding 1000 <i>l.</i>	. 0 8 6
Exceeding 1000 <i>l.</i> and not exceeding 2000 <i>l.</i>	. 0 12 6
Exceeding 2000 <i>l.</i> and not exceeding 3000 <i>l.</i>	. 0 15 0
Exceeding 3000 <i>l.</i>	. 1 5 0

The notes are not to be re-issued after being once paid.

PROMISSORY NOTE for the payment to the bearer or otherwise, at any time exceeding two months after date, or sixty days after sight, of any sum of money.

Amounting to 40 <i>s.</i> and not exceeding 5 <i>l.</i> 5 <i>s.</i>	. 0 1 6
Exceeding 5 <i>l.</i> 5 <i>s.</i> and not exceeding 20 <i>l.</i>	. 0 2 0
Exceeding 20 <i>l.</i> and not exceeding 30 <i>l.</i>	. 0 2 6
Exceeding 30 <i>l.</i> and not exceeding 50 <i>l.</i>	. 0 3 6
Exceeding 50 <i>l.</i> and not exceeding 100 <i>l.</i>	. 0 4 6
Exceeding 100 <i>l.</i> and not exceeding 200 <i>l.</i>	. 0 5 0
Exceeding 200 <i>l.</i> and not exceeding 300 <i>l.</i>	. 0 6 0
Exceeding 300 <i>l.</i> and not exceeding 500 <i>l.</i>	. 0 8 6
Exceeding 500 <i>l.</i> and not exceeding 1000 <i>l.</i>	. 0 12 6
Exceeding 1000 <i>l.</i> and not exceeding 2000 <i>l.</i>	. 0 15 0
Exceeding 2000 <i>l.</i> and not exceeding 3000 <i>l.</i>	. 1 5 0
Exceeding 3000 <i>l.</i>	. 1 10 0

These notes are not to be re-issued after being once paid.

	Duty.
	£ s. d.
PROMISSORY NOTE for the payment of any sum of money by instalments, or for the payment of several sums of money at different days or times, so that the whole of the money to be paid shall be definite and certain	<div style="display: flex; align-items: center;"> <div style="font-size: 4em; margin-right: 10px;">{</div> <div> <p><i>The same duty as on a promissory note, payable in less than two months after date for a sum equal to the whole amount of the money to be paid.</i></p> </div> </div>

And the following instruments shall be deemed and taken to be promissory notes, within the intent and meaning of this schedule, viz.

All notes promising the payment of any sum or sums of money out of any particular fund, which may or may not be available; or upon any condition or contingency, which may or may not be performed or happen; if the same shall be made payable to the bearer, or to order, and if the same shall be definite and certain, and not amount in the whole to twenty pounds.

And all receipts for money deposited in any bank, or in the hands of any banker or bankers, which shall contain any agreement or memorandum, importing that interest shall be paid for the money so deposited.

Exemptions from the Duties on Promissory Notes.

All notes, promising the payment of any sum or sums of money out of any particular fund which may or may not be available; or upon any condition or contingency, which may or may not be performed or happen; where the same shall not be made payable to the bearer or

PROMISSORY NOTE—continued.

Duty
£ s.

Exemptions, &c.—continued.

to order, and also where the same shall be made payable to the bearer or to order, if the same shall amount to twenty pounds, or be indefinite. And all other instruments, bearing in any degree the form or style of promissory notes, but which in law shall be deemed special agreements, except those hereby expressly directed to be deemed promissory notes.

But such of the notes and instruments here exempted from the duty on promissory notes shall nevertheless be liable to the duty which may attach thereon, as agreements or otherwise.

Exceptions from the preceding and all other Stamp Duties.

All promissory notes for the payment of money, issued by the Governor and Company of the Bank of England(a).

PROTEST of any bill of exchange or promissory note, for any sum of money,

Not amounting to 20l.	0 2
Amounting to 20l. and not amounting to 100l.	0 3
Amounting to 100l. and not amounting to 500l.	0 5
Amounting to 500l. or upwards	0 10
PROTEST of any other kind	0 5

And for every sheet or piece of paper, parchment or vellum, upon which the same shall be written, after the first, a further *progressive* duty of

0 5

PURCHASE DEED.—See *Conveyance on the sale of Lands, &c.*

(a) See *ante*, p. 89, note (a).

Duty.
£ s. d.

REAL BURDEN on lands in Scotland, deed creating.—See *Mortgage, Disposition.*

RECEIPT or discharge, given for or upon the payment of money,

Amounting to 2 <i>l.</i> and not amounting to 5 <i>l.</i> (a).	0	0	2
Amounting to 5 <i>l.</i> and not amounting to 10 <i>l.</i> .	0	0	3
Amounting to 10 <i>l.</i> and not amounting to 20 <i>l.</i> .	0	0	6
Amounting to 20 <i>l.</i> and not amounting to 50 <i>l.</i> .	0	1	0
Amounting to 50 <i>l.</i> and not amounting to 100 <i>l.</i>	0	1	6
Amounting to 100 <i>l.</i> and not amounting to 200 <i>l.</i>	0	2	6
Amounting to 200 <i>l.</i> and not amounting to 300 <i>l.</i>	0	4	0
Amounting to 300 <i>l.</i> and not amounting to 500 <i>l.</i>	0	5	0
Amounting to 500 <i>l.</i> and not amounting to 1000 <i>l.</i>	0	7	6
Amounting to 1000 <i>l.</i> or upwards	0	10	0

And where any sum of money whatever shall be therein expressed or acknowledged to be received in full of all demands

	0	10	0
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And any note, memorandum, or writing whatsoever, given to any person for or upon the payment of money, whereby any sum of money, debt, or demand, or any part of any debt or demand *therein specified*, and amounting to two pounds or upwards shall be expressed or acknowledged to have been *paid, settled, balanced, or otherwise discharged or satisfied*, or which shall import or signify any such acknowledgment, and whether the same shall or shall not be signed with the name of any person, shall be deemed and taken to be a *receipt for a sum of money*, of equal amount with the

(a) The duty on receipts for sums not amounting to 5*l.* is repealed by the 3 & 4 W. IV. c. 23, s. 1.

RECEIPT—*continued.*

sum, debt, or demand so expressed or acknowledged to have been paid, settled, balanced, or otherwise discharged or satisfied, within the intent and meaning of this schedule, and shall be charged with a duty accordingly.

And any receipt or discharge, note, memorandum or writing whatever, given to any person for or upon the payment of money, which shall contain, import, or signify any *general* acknowledgment of any debt, account, claim, or demand, debts, accounts, claims or demands, *whereof the amount shall not be therein specified*, having been paid, settled, balanced, or otherwise discharged or satisfied, or whereby any sum of money therein mentioned shall be acknowledged to be received *in full*, or in discharge or satisfaction of any such debt, account, claim, or demand, debts, accounts, claims, or demands, and whether the same shall or shall not be signed with the name of any person, shall be deemed and taken to be *a receipt for the sum of 1000l. or upwards*, within the intent and meaning of this schedule, and shall be charged with the duty of ten shillings accordingly.

And all receipts, discharges, and acknowledgments of the description aforesaid, which shall be given for or upon payments made by or with any bills of exchange, drafts, promissory notes, or other securities for money, shall be deemed and taken to be receipts given upon the payment of money, within the intent and meaning of this schedule.

ECEIPT—continued.

Duty.
£ s. d.

Exemptions from the preceding Duties on Receipts.

Receipts exempted from stamp duty by any Act or Acts relating to the assessed taxes.

Receipts or discharges given by the Treasurer of the Navy, for any money imprested to, or received by him, for the service of the navy.

Receipts or discharges given by any agent, for money imprested to him, on account of the pay of the Army or Ordnance.

Receipts or discharges given by any officer, seaman, marine, or soldier, or their representatives respectively, for or on account of any wages, pay, or pension, due from the Navy Office, Army Pay Office, or Ordnance Office.

Receipts or discharges given for the consideration money, for the purchase of any share in any of the Government or Parliamentary Stocks or Funds, or in the Stocks and Funds of the Governor and Company of the Bank of Ireland, or of the East India Company, or South Sea Company, and for any dividend paid on any share of the said stocks or funds respectively.

Receipts or discharges given for any principal money or interest due on Exchequer Bills.

Receipts given for money deposited in the Bank of Ireland, or in the Bank of Scotland, or Royal Bank of Scotland, or in the Bank of the British Linen Company in Scotland, or in the hands of any banker or bankers, to be accounted for on demand; provided the same be not ex-

RECEIPT—continued.**Exemptions, &c.—continued.**

pressed to be received of or by the hands of any other than the person or persons to whom the same is to be accounted for. But if with interest—See Promissory Note.

Receipts or discharges written upon promissory notes, bills of exchange, drafts or orders for the payment of money, duly stamped according to the laws in force at the date thereof; or upon bills of exchange drawn out of but payable in Ireland.

Receipts or discharges given upon bills or notes of the Governor and Company of the Bank of England(a).

Letters by the General Post acknowledging the safe arrival of any bills of exchange, promissory notes, or other securities for money.

Receipts or discharges indorsed or otherwise written upon or contained in any bond, mortgage, or other security, or any conveyance, deed, or instrument whatever, duly stamped according to the laws in force at the date thereof, acknowledging the receipt of the consideration money therein expressed, or the receipt of any principal money, interest, or annuity thereby secured.

Releases or discharges for money, by deeds duly stamped according to the laws in force at the date thereof.

Receipts or discharges given for drawbacks or bounties upon the exportation of any goods or merchandize from Ireland.

(a) See ante, p. 89, ncte (a).

RECEIPT—continued.

Duty.
£ s. d.

Exemptions, &c.—continued.

Receipts or discharges for the return of any duties of customs upon certificates of over entry.

Receipts or acknowledgments of payment indorsed upon any bills, orders, remittance bills, or remittance certificates, drawn by Commissioned Officers, Masters, and Surgeons in the Navy, or by any Commissioner or Commissioners of the Navy, under the authority of the Act passed in the 35th year of his Majesty's reign, for the more expeditious payment of the wages and pay of certain officers belonging to the Navy.

Receipts or acknowledgments of payment indorsed upon any bills, drawn pursuant to any former Act or Acts of Parliament, by the Commissioners of the Navy, or by the Commissioners for victualling the Navy, or by the Commissioners for managing the transport service, and taking care of sick and wounded seaman, upon and payable by the Treasurer of the Navy.

Receipts given solely for the duty on insurances against fire; and receipts given for the premium and duty on such insurances, to be liable only to the receipt duty in respect of the premium.

See also the general exemptions at the end of this part of the schedule.

RECOGNIZANCE, Statute Merchant, and Statute Staple, entered into as a security for the payment of any sum or sums of money, annuity or annuities, or for the transfer of any share or shares in any of the government or parliamentary stocks or funds, or in the stock and funds of the Governor and Company of the Bank of Ireland, or of the *East India* Company, or of the *South Sea* Company;

RECOGNIZANCE—*continued.*Du
£

Where such payment or transfer shall not be already secured by a bond or mortgage, or by some other instrument hereby charged with the same duty as a bond or mortgage	}	<i>The same duties as on a given for th purpose in land.</i>
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And where such payment or transfer shall be already secured as above-mentioned 1

RECOGNIZANCE, Statute Merchant, and Statute Staple, entered into as a security for the performance of any covenant, contract, or agreement; or for the due execution of any office or trust; or for rendering a due account of money received or to be received; or for indemnifying any person or persons against any matter or thing 1 1

And where any such recognizance or Statute as aforesaid, together with any schedule or other matter, put or indorsed thereon, or annexed thereto, shall contain 2,160 words or upwards, then for every entire quantity of 1,080 words contained therein over and above the first 1080 words, a further *progressive* duty of 1

REGISTER, or entry of the degree of a barrister at law, taken in either of the Inns of Court in Ireland.—See *Admission*.

REGISTER, or entry of degrees taken in the Universities of Ireland.—See *Admission*.

RELEASE upon the sale of any property.—See *Conveyance*.

RELEASE(a) and renunciation of lands or other

RELEASE.

several
amps.

(a) A release executed by several commoners of their several rights of common over the same waste, having only one statute fixed, was objected to, on the ground that the deed was admitted only for one witness, inasmuch as each conveyed a distinct separate interest only to the defendant; the rights of common were not joint, but separately appurtenant to separate estates.

	Duty. £ s. d.
RELEASE — <i>continued.</i>	
property, real or personal, heritable or moveable, or of any right or interest therein; any deed or instrument of, <i>not otherwise charged in this sche- dule, nor expressly exempted from all stamp duty</i>	1 15 0
And where the same, together with any sche- dule, receipt, or other matter, put or indorsed thereon, or annexed thereto, shall contain 2160 words or upwards, then for every en- tire quantity of 1080 words contained therein, over and above the first 1080 words a further <i>progressive duty of</i>	1 5 0

RENUNCIATION upon the sale of any property.—

See *Conveyance*.

RENUNCIATION of any right or interest in any
property, otherwise than upon a sale.—See *Re-
lease*.

REVOCAION of any use or trust, uses, or trusts,
or concerning any estate or property, real or

Coleridge, J. ruled, that the release was admissible for the
purpose of making all the releasors witnesses; the estate dis-
charged was one, though the interest of each might be several.
When there is one common fund, one release is enough. *Car-
ter v. Buller*, 2 Moo. & Rob. 298. To an action for implead-
ing the plaintiff and taking his goods, the defendants pleaded
that the goods were the goods of one of the defendants and A. B.
administrators of the intestate. At the trial, before Tindal,
J., it was insisted, that a release by two of the next of kin of
their interest in the goods in question, required separate stamps;
but his lordship was of opinion, that the release of both was one
transaction, and admissible on the same principle that a re-
lease by all creditors, under a composition deed, has been re-
ceived. But on a motion to set aside the verdict, the court gave
opinion on this point.—See *Thomas v. Bird*, 11 Law J. R.
(N. S.) Ex. 261.

* The two following titles, "RESIGNATION," relate wholly to
Scotland, and have been therefore omitted.

REVOCATION—*continued.*Du
£ s

personal, where made by any writing, not being a deed or will 1 12

And where the same, together with any schedule, receipt, or other matter, put or indorsed thereon or annexed thereto, shall contain 2160 words or upwards, then for every entire quantity of 1080 words contained therein, over and above the first 1080 words, a further *progressive* duty of 1

If made by deed.—See Deed.

SCHEDULE(a), inventory, or catalogue of any lands, hereditaments, or heritable subjects, or of any furniture, fixtures, or other goods or effects; or containing the terms and conditions of any proposed sale, lease, or tack, or the conditions and regulations for the cultivation or management of any farm, lands or other property leased or agreed to be leased; or containing any other matter or matters of contract or stipulation whatsoever; *which shall be referred to* in or by, and be intended to be used or given in evidence as part of, or as material to, any agreement, lease, tack, bond, deed, or other instrument, charged with any duty in this schedule, *but which shall be separate and distinct from*, and not indorsed on or annexed to such agreement, lease, tack, bond, deed, or other instrument . . . 1

And if the same shall contain 2160 words or upwards, then for every entire quantity of 1080 words contained therein, over and above the first 1080 words, a further *progressive* duty of 1

(a) An expired lease referred to in an agreement of demise not to be stamped under this title, *Strutt v. Robinson*, 3 B. 1 395; see *Lake v. Ashwell*, 3 East, 326.

SCHEDULE—continued.

Duty.
£ s. d.

*Exemptions from the preceding and all other
Stamp Duties.*

*Printed proposals, published by any corporation
or company, respecting insurances, and which
shall be referred to in or by any policy or in-
strument of insurance issued by such corpora-
tion or company.*

SEISIN.—Instrument of seisin, given upon any charter, precept of clare constat, or precept from Chancery, or upon any wadset, heritable bond, disposition, apprising, adjudication, or otherwise, of any lands or heritable subjects in Scotland, not of burgage tenure 0 9 0

And where the same shall contain 2160 words or upwards, then for every entire quantity of 1080 words contained therein, over and above the first 1080 words a further *progressive* duty of 0 9 0

SETTLEMENT.—Any deed or instrument, whether voluntary or gratuitous, or upon any good or valuable consideration, other than a *bona fide* pecuniary consideration, whereby any definitive and certain principal sum or sums of money (whether charged or chargeable on lands or other hereditaments or heritable subjects or not, or to be laid out in the purchase of lands or other heritable subjects or not, and if charged or chargeable on lands or other hereditaments, or heritable subjects, whether to be raised at all events, or not), or any definite and certain share or shares in any of the government or parliamentary stocks or funds, or in the stock and funds of the Governor and Company of the Bank of Ireland, or of the East India Company,

SETTLEMENT—*continued.*Duty.
£ s. d.

or of the South Sea Company, shall be settled, or agreed to be settled, upon or for the benefit of any person or persons, either in possession or reversion, either absolutely, or conditionally, or contingently, or for life, or other partial interest, or in any other manner whatsoever ;

If such sum or sums of money, or the value of such share or shares in all or any of the said stocks or funds, or both, shall not amount to 1000*l.*

1 15 0

And if the same shall amount to 1000*l.* and not amount to 2000*l.*

2 0 0

And if the same shall amount to 2000*l.* and not amount to 3000*l.*

3 0 0

And if the same shall amount to 3000*l.* and not amount to 4000*l.*

4 0 0

And if the same shall amount to 4000*l.* and not amount to 5000*l.*

5 0 0

And if the same shall amount to 5000*l.* and not amount to 7000*l.*

7 0 0

And if the same shall amount to 7000*l.* and not amount to 9000*l.*

9 0 0

And if the same shall amount to 9000*l.* and not amount to 12,000*l.*

12 0 0

And if the same shall amount to 12,000*l.* and not amount to 15,000*l.*

15 0 0

And if the same shall amount to 15,000*l.* and not amount to 20,000*l.*

20 0 0

And if the same shall amount to 20,000*l.* or upwards

25 0 0

And where any such deed or instrument as last-mentioned, together with any schedule, receipt, or other matter, put or indorsed thereon, or annexed thereto, shall contain 2160

SETTLEMENT—continued.

Duty.
£ s. d.

words or upwards, then for every entire quantity of 1080 words contained therein, over and above the first 1080 words, a further <i>progressive</i> duty of	1	5	0
And for any duplicate of any such deed } or instrument as last-mentioned . }	The same duty or duties.		

Exemptions from the preceding ad valorem Duties on Settlements.

Bonds, mortgages, and other securities operating as settlements, if chargeable with the ad valorem duties on bonds and mortgages herein-before granted.

Deeds or instruments of appointment, or apportionment, in execution of powers given by any previous settlement, deed, or will to or in favour of persons specially named or described as the objects of such powers.

Deeds or instruments, merely declaring the trusts of any money or stock, pursuant to any previous settlement, deed, or will, or for securing any gifts or dispositions made by any previous settlement, deed, or will, or for securing any gifts or dispositions made by any previous settlement, deed, or will.

Wills, testaments, testamentary instruments, and dispositions mortis causâ of every description.

SPECIFICATION, to be enrolled or recorded, of any discovery or invention for which a patent shall be obtained 5 0 0

And where the same shall contain 2160 words or upwards, then for every entire quantity of 1080 words contained therein, over and above the first 1080 words, a further *progressive* duty of 1 0 0

SURRENDER upon the sale of lands or other property. See *Conveyance*.

SURRENDER (*not otherwise charged in this schedule nor expressly exempted from all stamp duty*) of any term or terms of years, or of any freehold or uncertain interest, in any lands, hereditaments, or heritable subjects, not being of copyhold or customary tenure

And where the same, together with any schedule, receipt, or other matter put or indorsed thereon, or annexed thereto, shall contain 2160 words, or upwards, then for every entire quantity of 1080 words contained therein, over and above the first 1080 words, a further *progressive* duty of

SURRENDER of copyhold lands or tenements. See *Copyhold and Mortgage*.

TACK of LANDS, &c. in Scotland, belonging to the Crown. See *Grant*.

TACK of LANDS, &c. in Scotland, not belonging to the Crown. See *Lease*.

TACK in security. See *Mortgage*.

TESTIMONIAL or certificate of the admission of any person, to the degree of a Bachelor of Arts, in either of the Universities in Ireland

TESTIMONIAL or certificate of the admission of any person, to any other degree in either of the said Universities 1

TRANSFER of any share in the stock and funds of the Governor and Company of the Bank of Ireland^(a), or of the South Sea Company, whether upon a sale or otherwise 1

(a) This *was* exempt from duty under 56 G. III. c. 56 2 G. IV. c. 72.

NSFER—*continued.*Duty.
£ s. d.

NSFER of any share in the stock and funds of

East India Company, whether upon a sale or

otherwise (a) 1 10 0

NSFER of any share or shares in the stock and

funds of any other corporation, company, or society

whatever, upon the sale thereof, or by way of

mortgage or security. See *Conveyance, Mortgage.*

NSFER of any share or shares in the stock and

funds of any other corporation, company, or so-

ciety whatever, not otherwise charged under the

aid of mortgage, or of conveyance upon the sale of
any property 1 10 0

NSFER upon the sale of any other property.

See *Conveyance.*

NSFER of mortgage, wadset, or other security.

See *Mortgage.*WADSET. See *Mortgage.*

WRIT of ATTORNEY (with or with-

out a release of errors) to confess and enter

a judgment in any of his Majesty's courts

in Ireland, or in any of the courts of the

Great Sessions in Wales, or of the counties

of Chester, Lancaster, and Dur-

ham; which shall be given as a security for

the payment of any sum or sums of money,

for the transfer of any share or shares

in any of the government or parliamentary

stocks or funds, or in the stock and funds

of the Governor and Company of the Bank

of Ireland, or of the East India Company,

or of the South Sea Company;

Save and except where such payment or transfer

The same duty as
on a bond for the
like purpose.

(a) 5 & 6 Will. IV. c. 64, s. 5.

WARRANT—continued.

shall be already secured by a bond, mortgage, or other security, which shall have paid the ad valorem duty on bonds or mortgages imposed in this schedule, or by the Act of the 44th or the Act of the 48th(a) year of his Majesty's reign before-mentioned; and also except where the warrant of attorney shall be given for securing any sum or sums of money, for which the person giving the same shall be in custody under an arrest; and in those cases a duty of(b)

WARRANT or ORDER beneficial, under the sign manual of his Majesty, his heirs or successors, *except where the same shall be for the service of the navy, army, or ordnance*

And where the same shall be for the service of the navy, army, or ordnance

And where several persons shall be separately and distinctly (and not jointly) benefited by one warrant, the proper duty shall be charged in respect of each such person.

(a) For these Acts there should be read, 55 G. III. 56 G. III. c. 56.

Warrant of attorney.

(b) A warrant of attorney, on a 1*l.* stamp, given by a need not state the fact that the defendant is in custody by the Stamp Act, 55 G. III. c. 184, the stamp required of a prisoner is only a 1*l.* stamp, while in the party supposing the defendant not to be in custody, an *ad valorem* of 4*l.* upon the instrument would have been necessary. court will not entertain a motion for a rule to set aside of attorney, on the ground that it is insufficiently stamped, cause the plaintiff may, even after such a rule is obtained the stamp amended upon application at the Stamp Office *v. Manson*, 1 Dowl. P. C., N. S. 711. But should and join with the person under arrest, the warrant of attorney bear the highest duty, *Solari v. Yorston*, 2 P. & D. 33

Where a defendant, being in custody, executed a warrant of attorney, which did not bear upon the face of it a stamp

Duty.
£ s. d.

General Exemptions from all Stamp Duties.

All bonds, contracts, mortgages, conveyances, deeds and instruments whatever, exempted from stamp duty by the Act of the 17th year of his Majesty's reign, c. 53, or any other Act or Acts of Parliament now in force, for promoting the residence of the parochial clergy, by making provision for building, repairing, or purchasing houses and other buildings, for the use of their benefices.

All affidavits, contracts, mortgages, conveyances, deeds and instruments whatever, exempted from Stamp duty by the Act of the 42nd year of his Majesty's reign, c. 116, or any other Act or Acts of Parliament now in force relating to the redemption and sale of the land tax.

All transfers of shares in the government or parliamentary stocks or funds.

All grants, leases, and other conveyances and instruments, exempted from stamp duty by any Act or Acts of Parliament now in force relating to the land revenues of the Crown.

All bonds, contracts, or assignments, relating to the transportation of convicts(a).

fact, that he was a prisoner, and the instrument was on the day amended, with the consent of all parties, by the insertion of such a statement, it was held that such an alteration was material, and that a new stamp was not rendered necessary on consequence of it. *Hartley v. Manson*, 1 Dowl. P. C., N. S.

A List of some of the principal Exemptions from Duty under English and Irish Acts.

GENERAL
EXEMPTION

Copy of any register of the birth or baptism, or burial of any person; certificate, affidavit, or affirmation to Annuities granted for

GENERAL EXEMPTIONS—*continued.*Duty.
£ s. d.

GENERAL EXEMPTIONS.	be made or taken; transfer of bank annuities, or long annuities made to the Commissioners for Reduction of National Debt; certificate or other instrument respecting the payment of money for the purchase of an annuity, and any transfer or acceptance of any such annuity in the books of the Governor or Company of the Bank of England; any receipt for the payment of any such annuity at the Bank of England, pursuant to the 10 G. IV. c. 24, s. 38.
reduction of national debt.	
Arbitration.	Deeds, bonds, agreements, or other instruments made and executed in Ireland, whereby any person or persons shall become bound, or agree to submit any matter in dispute to arbitration, where the matter in dispute shall be under the value of 20 <i>l.</i> , 5 & 6 Vict. c. 82, s. 5; 5 & 6 Will. IV. c. 64.
Bankers.	Affidavits required of bankers by 4 & 5 Vict. c. 50.
Bankrupt.	Bonds by creditor petitioning for a commission of bankrupt, 5 G. IV. c. 41, (Eng. and Ir.); and all deeds, conveyances, &c., and all other instruments relating solely to the estate of a bankrupt, and sales thereof from auction duty, 6 G. IV. c. 16, s. 98 (Eng.), 6 W. IV. c. 14, s. 116, (Ir.) (These two provisions are precisely similar).
Benefit building society.	Rules of any benefit building society, and copies thereof, and transfer of shares in such society, 6 & 7 W. IV. c. 32 (Eng. and Ir.) With regard to this exemption, see Mockler on Stamps, xvi.
Charitable loan society.	Debenture of charitable loan societies, 1 & 2 Vict. c. 78, s. 14, (Ir.)
Church temporalities.	Transcripts for enrolment, and certificates required by Church Temporalities Acts, 6 & 7 W. IV. c. 99 (Ir.)
Churches additional.	Deeds of gift, or grant, security, contract, agreement, deed, or conveyance, or other instrument made for any of the purposes of Acts for building additional churches in populous parishes, 3 G. IV. c. 72, s. 28 (Eng.)
Civil Bills' Courts.	Assignment by Sheriff of replevin bond, under 6 & 7 W. IV. c. 75 (Ir.), relating to Civil Bill Courts, and advertisements in pursuance thereof.
Copyright.	Assignment by registered proprietor of interest in copyright, by entry in registry book at Stationers' Hall, 5 & 6 Vict. c. 45, s. 13 (Eng. and Ir.)
Corporation.	Admission of burgesses, freemen, &c.; petitions to Chancery or Exchequer, on misapplication of corporation property, 3 & 4 Vict. c. 108 (Ir.)
Crown.	Grant on the demise of the Crown of any office, employment, pension or precedence held or enjoyed during pleasure, 1 W. IV. c. 43 (Eng.)

GENERAL EXEMPTIONS—*continued.*

Duty.
£ s. d.

Letter of attorney or proxy for voting on any election of a Director of the East India Company, 5 & 6 W. IV. c. 64, s. 6 (Eng. and Ir.)	East India Company.
Letter or power of attorney or proxy filed in Ecclesiastical Court, 5 G. IV. c. 41 (Eng. and Ir.)	Ecclesiastical Court.
Bonds, receipts, and other instruments, under an Act relating to the issue of exchequer bills, 3 G. IV. c. 86, s. 52.	Exchequer Bills.
Receipts for sums lodged in Bank of Ireland, or branch, by any constable or justice of peace, to credit of the Paymaster General of Civil Services in Ireland, on account of fines recoverable, pursuant to 1 & 2 Vict. c. 99, s. 10 (Ir.)	Fines and forfeitures.
Admission of freemen in cities and boroughs, 1 & 2 Vict. c. 35 (Eng.) 3 & 4 Vict. c. 108 (Ir.)	Freemen.
Instruments relating to friendly societies, where the sum assessed to any individual does not exceed 200 <i>l.</i> , 10 G. IV. c. 56, s. 37 (Eng. and Ir.), 3 & 4 Vict. c. 73 (Eng. and Ir.)	Friendly Society.
Contracts for public works, and recognizance for the execution of the same, pursuant to the Grand Jury Act, 6 & 7 W. IV. c. 116 (Ir.)	Grand juries.
Letter of attorney, affidavit, certificate, or other proceeding, instrument, or writing whatsoever, before or under any order of any Commissioner of Insolvents, or before any justice or justices of the peace acting in the execution of this Act, and any copy hereof, and any advertisement inserted in any newspaper by the direction of the said Court. Sales of any real or personal estate of any such prisoner as aforesaid, for the benefit of his or her creditors, under this Act, are also exempt from auction duty, 1 & 2 Vict. c. 116 (Eng.) 3 & 4 Vict. c. 107 (Ir.)	Insolvent.
Note or other security or undertaking which may be entered into for the repayment of any loan, any receipt or entry in any book of receipt, for money lent or paid, any draft or order, any other instrument or document whatever required to be given, issued, made, or provided, in pursuance of the rules and regulations of loan societies, 5 & 6 W. IV. c. 23, s. 7; 3 & 4 Vict. c. 110, s. 14 (Eng.). . . A similar exemption is contained in the Irish Acts, 3 & 7 W. IV. c. 55, s. 13; and 1 & 2 Vict. c. 78.	Loan Society.
Bills, orders, tickets, receipts, receipts for wages and other documents in pursuance of 11 G. IV. c. 20, s. 78; and 2 W. IV. c. 40, s. 29, relating to the navy.	Navy.
Licenses to deal in postage stamps, and bonds taken on granting such licenses, 3 & 4 Vict. c. 96, s. 25 (Eng. and Ir.)	Postage.
Advertisement, inserted by or under the direction of the Poor-	Poor law.

GENERAL EXEMPTIONS—*continued.*

Duty.
£ s. d.

GENERAL EXEMPTIONS.	law Commissioners in the London Gazette, or any newspaper, for the purpose of carrying into effect the provisions of this Act, any mortgage, bond, instrument, or any assignment thereof given by way of security, in pursuance of the rules, orders, or regulations of the said Commissioners, and conformable thereto, any contract or agreement, or appointment of any officer, made or entered into in pursuance of such rules, &c., and conformable thereto, any other instrument made in pursuance of this Act, any appointment of any paid officer engaged in the administration of the laws for the relief of the poor, or in the management of the poor-rate, 4 & 5 W. IV. c. 76, s. 86 (Eng.) 1 & 2 Vict. c. 56, s. 96 (Ir.)
Public works.	Instruments or deeds executed for the purposes of 1 & 2 W. IV. c. 33, an Act for the promotion of public works in Ireland, are, by s. 96, exempt from duty; any thing in any Act or Acts in force in Ireland, to the contrary, notwithstanding, 6 & 7 W. IV. c. 108, s. 2 (Ir.)
Revenue solicitors and attorneys.	Persons appointed by the Commissioners of Treasury or Revenue, to be solicitors or attorneys, on behalf of his Majesty, exempt from any regulation in force in any part of the United Kingdom, relating to solicitors and attorneys, 9 G. IV. c. 25 (Eng. and Ir.)
Replevin.	Bond given to any sheriff, or other person, upon the replevy of any goods or chattels, and the assignment of such bonds, 5 G. IV. c. 41 (Eng. and Ir.)
Savings' banks.	Administration bonds for effects under 50 <i>l.</i> , and all instruments or documents connected with savings' banks, 9 G. IV. c. 92, ss. 41, 44 (Eng. and Ir.), 3 & 4 W. IV. c. 14, s. 11 (Eng. and Ir.)
Scamen.	Agreements between masters and mariners of any ship or vessel, in conformity with this Act. Indentures of apprenticeship to the sea service, and all counterparts and assignments thereof, 5 & 6 W. IV. c. 19, s. 35 (E. & I.)
Shannon navigation.	Instruments in execution of the Act for the Improvement of the Shannon, 2 & 3 Vict. c. 61 (Ir.)
Ships.	Bill of sale, or any conveyance, assignment, or other deed or instrument whatever, for the sale, transfer, or other disposition, either absolutely or by way of mortgage, or otherwise, of any ship or vessel, or any part, interest, share or property of or in any ship or vessel, 6 G. IV. c. 41, s. 1 (Eng. and Ir.)
Taxes.	Bonds, bills, securities, receipts of tax receivers, 4 & 5 W. IV. c. 60, s. 15, (Eng. and Ir.)
Tithe.	Advertisements inserted by the direction of the Commissioners or any Assistant Commissioner, or by any tithe owner, or land

L EXEMPTIONS—*continued.*Duty.
£ s. d.

the *London Gazette*, or in any newspaper, for the pur-
 suing into effect any provision of an Act for the com-
 tithe in England, and agreements, awards, or powers
 y, used under said Act, 6 & 7 W. IV. c. 71, s. 91,
 and deeds for the commutation of tithe, 1 Vict. c. 69, s.

GENERAL
EXEMPTIONS.

of tithes under 3 G. IV. c. 125 (Ir.)

lings under the 2 & 3 W. IV. c. 43 (Ir.), and 2 & 3
 119 (Ir.) relating to tithes.

ts on registering voters in Ireland, 4 & 5 W. IV. c. 57.
 iments (except probates or letters of administration),
 tion of which may be required of persons entitled to
 t of Waterloo Subscription Fund, 1 & 2 Vict. c. 49, s.
 d Ir.)

Voters.
 Waterloo
 subscription
 fund.

ndum, contract, or agreement by or with the Commis-
 his Majesty's Wood, Forest and Land Revenue, under 10
 50, for the sale, purchase, or exchange of any estates,
 ., lands, tenements, rents, or hereditaments, or any term
 ; therein, by the said Commissioners; deed, receipt, or
 ument for the purpose of carrying into effect any such
 idential to, or connected with such sale, purchase, or
 any grant by the Commissioners under authority of the
 lease, or agreement for a lease; any counterpart of a
 or granted under the Act; any appointment of officers
 ommissioners; any certificate for a gamekeeper ap-
 preunder; any bond to be given by or for any receiver,
 or any other officer or agent; exempt from any stamp
 payable, or to be imposed by any future Act, unless the
 pecially subject thereto by such future Act, 10 G. IV.
 7 (Eng. and Ir.)

Woods, fo-
 rests, and
 land revenue.

SCHEDULE;—PART THE SECOND(a).

Containing the Duties on Law Proceedings.

Which duties are to be paid and payable in Ireland, for or in respect of every skin, sheet, or piece of vellum, parchment, or paper, upon which the several instruments, matters, and things herein charged, shall be respectively written or printed; except where the duties are imposed according to the number of words therein contained, or are expressly charged in any other manner.

And all the instruments, matters, and things herein charged with a duty, in respect of every skin, sheet, or piece of vellum, parchment, or paper, upon which the same shall be written or printed, shall respectively be written or printed upon vellum, parchment, or paper, and in such and the same manner and form, as the like instruments, matters, or things, have been heretofore accustomed to be, or are now usually written or printed.

And where a court of Law or Equity is mentioned generally, the same shall be taken to mean not only the courts at *Westminster* (in Ireland), but also the several courts of Law or Equity of the great sessions in *Wales*, and in the counties palatine of *Chester*, *Lancaster*, and *Durham*, or elsewhere in England (Ireland).

PART THE SECOND.

Duty.
£ s. d.

I. PROCEEDINGS in the High Court of Admiralty; and in the courts of the cinque ports exercising admiralty jurisdiction; the High Court of Appeals in prize causes; and the High Court of Delegates in admiralty matters in Ireland.

(a) The duties imposed by this part of the schedule are repealed by 5 G. IV. c. 41, with the exception of those herein set forth, and those marked with an asterisk, are not repealed, save in a suit.

	Duty.		
	£	s.	d.
FIDAVIT to be filed, read, or used in any of said courts(a)	0	5	0
BAIL BOND , or recognizance, taken in any of the said courts, or by commission from the same . .	1	0	0
COMMISSION issuing out of any of the said courts	0	5	0
SIMPLIFICATION , under the seal of any of the said courts, of any record or proceeding therein .	3	0	0
INVENTORY filed or exhibited in any of the said courts	0	5	0
RECOGNIZANCE .—See <i>Bail Bond</i> .			

II. PROCEEDINGS in the Ecclesiastical Courts,
and in the High Court of Delegates, in eccle-
siastical matters, in Ireland.

FIDAVIT to be filed, read, or used in any of the said courts(b)	0	5	0
COMMISSION issuing out of any of the said courts	0	5	0
SIMPLIFICATION , under the seal of any of the said courts, of any record or proceeding therein .	3	0	0
INVENTORY filed or exhibited in any of the said courts	0	5	0

III. PROCEEDINGS in the courts of Law and
Equity in Ireland, including the court of the
Duchy of *Lancaster*, and in other courts in
England (Ireland), and the offices belonging
thereto, and also before the Lord High Chan-
cellor, or the Lord Keeper, or Commissioners

a) Wholly repealed by 4 & 5 Vict. c. 34.

b) Wholly repealed by 4 & 5 Vict. c. 34.

PROCEEDINGS—continued.

Duty.
£ s. d.

for the Custody of the Great Seal, in matters
of bankruptcy and lunacy.

* AFFIDAVIT, to be filed, read, or used, in any of
the courts of Law or Equity at *Westminster*, or of
the great sessions in *Wales*, or of the counties pa-
latine of *Chester*, *Lancaster*, and *Durham*; or be-
fore any Judge or Master, or other officer of any
of the said courts; or before the Lord High Chan-
cellor, or the Lord Keeper or Commissioners of
the Great Seal, sitting in matters of bankruptcy or
lunacy(a) 0 2 6

COMMISSION to take affidavits, or special bail,
out of any court of Law or Equity 0 10 0

COMMISSION of bankrupt(b) 0 5 0

COMMISSION of lunacy 0 5 0

COMMISSION out of any court of Law or Equity,
for the examination of witnesses, or taking depo-
sitions(c) 0 5 0

COMMISSION of any other kind, out of any court
of Law or Equity 0 5 0

EXEMPLIFICATION, under the seal of any court
of Law or Equity whatever, of any record or pro-
ceeding therein (*except exemplifications under the
great seal charged in the first part of this schedule*) 3 0 0

GRANT of the custody of the person or estate of any
lunatic 2 0 0

INDENTURES or chirograph of a fine levied in any
court, for each part or indenture 0 10 0

WARRANT of attorney, not otherwise charged in the
first part of this schedule 1 0 0

(a) Wholly repealed by 3 & 4 Vict. c. 34.

(b) Repealed by 6 G. IV. c. 16, s. 98.

(c) Repealed by 5 G. IV. c. 41.

55 GEO. III. CAP. 184.—*Schedule*—PART II.

	Duty.		
	£	s.	d.
WARRANT of covenant for levying a fine	2	0	0
WARRANT of entry for suffering a common recovery	2	0	0
WARRANT of error	1	0	0

[IV.—PROCEEDINGS in the Courts in Scotland, follow in the Schedule, but are for obvious reasons here omitted.]

V.—*General Exemptions from all Stamp Duties.*

Warrants, mandates, or authorities to commence, carry on, or defend any actions, suits, or prosecutions in any court, where the debt, damage, or thing claimed or demanded, shall not amount to or be of the value of forty shillings.

Warrants, mandates, or authorities to commence, carry on, or defend any prosecutions or proceedings upon indictments, or upon any information, suit, writ, or process, in the name of his Majesty, his heirs or successors, or at the instance of the Attorney-General of Ireland, Lord Advocate of Scotland, or other officer legally authorized to prosecute or sue in the name or for the interest of his Majesty, his heirs or successors.

But these exemptions are not to extend to informations in the nature of quo warranto, filed by his Majesty's Coroner and Attorney in the court of King's Bench; nor to informations in courts of Equity, at the relation of private persons; nor to informations where any other person than his Majesty, his heirs or successors, shall be entitled to any penalty or forfeiture, or any share thereof.

All proceedings for or on the behalf of any person legally admitted to sue or defend in formâ pau-

Exemptions, &c.—continued.

peris(a) ; and all proceedings of Courts Martial ; and all proceedings in criminal suits and prosecutions whatsoever.

All orders, decrees, and proceedings of or before any Commissioners of Sewers, and of or in the Stannary Courts in England.

All summonses, attachments, executions, and other proceedings in or issuing out of any of the courts established for the recovery of debts not exceeding five pounds, commonly called Courts of Request, in England (in Ireland).

All warrants to sue and defend in the Courts Baron of any honours or manors in Ireland, which hold pleas in actions or suits for any debt or damages not exceeding five pounds ; and all plaints, summonses, executions, writs, and other proceedings in or issuing out of such courts.

All proceedings in the courts called, or commonly known by the name of, Small Debt Courts, in Scotland.

And all proceedings under the Scotch Statute relative to the aliment of poor prisoners, or under the Act of Sederunt of the Court of Session in Scotland, relative to the liberation of prisoners on account of sickness.

All petitions, proceedings, and copies, exempted from stamp duty by any Act or Acts of Parliament relating to abuses of trusts for charitable purposes.

(a) But where money was to be paid to a pauper under decree, it was held, that such decree should be on the stamp to which such decrees were then subject. *Hansard v. Kemeyes*, 1 Jac. 189.

SCHEDULE :—PART THE THIRD.

containing the Duties on Probates of Wills and Letters of Administration ; on Confirmations of Testaments, testamentary and dative ; on Inventories to be exhibited in the Commissary Courts in Scotland ; and on Legacies out of Real or Personal, Heritable or Moveable Estate ; and on Successions to Personal or Moveable Estates upon Intestacy.

PART THE THIRD.

Duty.
£ s. d.

PROBATE(a), of a will, and letters of administration with a will annexed, to be granted in Ireland.

CONFIRMATION of any testamentary, or elk thereto, to be expedited in any Commissary

(a) Some difference of opinion exists as to whether or not probate duty is payable upon a testator's share of real property, purchased out of a partnership fund, and held by the partnership or partnership purposes.

But if freehold property used for the purposes of a trading partnership, *originally purchased with the partnership's funds*, is equity, to be considered as converted into personalty, not only for the purposes of the partnership, but for all other purposes ; and that upon the death of the partner, the person who is seized of the legal estate in such freehold estates, is a trustee for the personal representation of the deceased partner, see Collyer on Partnership," p. 84, 2nd edit. ; then it would seem that such property is liable to the probate duty.

Pending a suit for the administration of assets, and before the accounts had been taken, the Attorney-General presented a petition for payment, out of the assets, of a sum, which, under false presentations, had been returned to the administrator as overpaid in respect of probate duty, and for the legacy duty payable to the administrator on his share of the residue. The administrator had wasted the assets, and the widow, who was entitled to one-third, had not been paid. But the application was held to be premature : with respect to the legacy duty the Court would make an order for a party to receive any share of the legacy, until the debt has been secured. And with respect to the probate duty, the Master of the Rolls appears to have doubted whether it could be properly decided in his court, *Hicks v. Keat*, 3 Beav. 141.

PROBATE—*continued.*D
£ s

Court in Scotland, where the deceased shall have died before or upon the 10th day of October, 1808, and subsequent to the 10th day of October, 1804 ;

INVENTORY to be exhibited and recorded in any Commissary Court in Scotland, of the estate and effects of any person deceased, who shall have died after the 10th day of October, 1808, and have left any testament or testamentary disposition of his or her personal or moveable estate and effects, or any part thereof ;

Where the estate and effects for or in respect of which such probate, letters of administration, confirmation, or eik respectively, shall be granted, or expedited, or whereof such inventory shall be exhibited and recorded, *exclusive of what the deceased shall have been possessed of or entitled to as a trustee for any other person or persons, and not beneficially*, shall be

above the value of 20 <i>l.</i> and under the value of 100 <i>l.</i>	0 10
of the value of 100 <i>l.</i> and under the value of 200 <i>l.</i>	2 (
of the value of 200 <i>l.</i> and under the value of 300 <i>l.</i>	5 (
of the value of 300 <i>l.</i> and under the value of 450 <i>l.</i>	8 (
of the value of 450 <i>l.</i> and under the value of 600 <i>l.</i>	11 (
of the value of 600 <i>l.</i> and under the value of 800 <i>l.</i>	15 (
of the value of 800 <i>l.</i> and under the value of 1000 <i>l.</i>	22 (
of the value of 1000 <i>l.</i> and under the value of 1500 <i>l.</i>	30 (

Duty.		
	£	s. d.
of the value of 1500 <i>l.</i> and under the value		
of 2000 <i>l.</i>	40	0 0
of the value of 2000 <i>l.</i> and under the value		
of 3000 <i>l.</i>	50	0 0
of the value of 3000 <i>l.</i> and under the value		
of 4000 <i>l.</i>	60	0 0
of the value of 4000 <i>l.</i> and under the value		
of 5000 <i>l.</i>	80	0 0
of the value of 5000 <i>l.</i> and under the value		
of 6000 <i>l.</i>	100	0 0
of the value of 6000 <i>l.</i> and under the value		
of 7000 <i>l.</i>	120	0 0
of the value of 7000 <i>l.</i> and under the value		
of 8000 <i>l.</i>	140	0 0
of the value of 8000 <i>l.</i> and under the value		
of 9000 <i>l.</i>	160	0 0
of the value of 9000 <i>l.</i> and under the value		
of 10,000 <i>l.</i>	180	0 0
of the value of 10,000 <i>l.</i> and under the va-		
lue of 12,000 <i>l.</i>	200	0 0
of the value of 12,000 <i>l.</i> and under the va-		
lue of 14,000 <i>l.</i>	220	0 0
of the value of 14,000 <i>l.</i> and under the va-		
lue of 16,000 <i>l.</i>	250	0 0
of the value of 16,000 <i>l.</i> and under the va-		
lue of 18,000 <i>l.</i>	280	0 0
of the value of 18,000 <i>l.</i> and under the va-		
lue of 20,000 <i>l.</i>	310	0 0
of the value of 20,000 <i>l.</i> and under the va-		
lue of 25,000 <i>l.</i>	350	0 0
of the value of 25,000 <i>l.</i> and under the va-		
lue of 30,000 <i>l.</i>	400	0 0
of the value of 30,000 <i>l.</i> and under the va-		
lue of 35,000 <i>l.</i>	450	0 0

55 GEO. III. CAP. 184.—*Schedule*—PART III.

PROBATE— <i>continued.</i>	Duty.		
	£	s.	d.
of the value of 35,000 <i>l.</i> and under the value of 40,000 <i>l.</i>	525	0	0
of the value of 40,000 <i>l.</i> and under the value of 45,000 <i>l.</i>	600	0	0
of the value of 45,000 <i>l.</i> and under the value of 50,000 <i>l.</i>	675	0	0
of the value of 50,000 <i>l.</i> and under the value of 60,000 <i>l.</i>	750	0	0
of the value of 60,000 <i>l.</i> and under the value of 70,000 <i>l.</i>	900	0	0
of the value of 70,000 <i>l.</i> and under the value of 80,000 <i>l.</i>	1050	0	0
of the value of 80,000 <i>l.</i> and under the value of 90,000 <i>l.</i>	1200	0	0
of the value of 90,000 <i>l.</i> and under the value of 100,000 <i>l.</i>	1350	0	0
of the value of 100,000 <i>l.</i> and under the value of 120,000 <i>l.</i>	1500	0	0
of the value of 120,000 <i>l.</i> and under the value of 140,000 <i>l.</i>	1800	0	0
of the value of 140,000 <i>l.</i> and under the value of 160,000 <i>l.</i>	2100	0	0
of the value of 160,000 <i>l.</i> and under the value of 180,000 <i>l.</i>	2400	0	0
of the value of 180,000 <i>l.</i> and under the value of 200,000 <i>l.</i>	2700	0	0
of the value of 200,000 <i>l.</i> and under the value of 250,000 <i>l.</i>	3000	0	0
of the value of 250,000 <i>l.</i> and under the value of 300,000 <i>l.</i>	3750	0	0
of the value of 300,000 <i>l.</i> and under the value of 350,000 <i>l.</i>	4500	0	0
of the value of 350,000 <i>l.</i> and under the value of 400,000 <i>l.</i>	5250	0	0

OBATE— <i>continued.</i>	£	s.	d.	Duty.
of the value of 400,000 <i>l.</i> and under the value of 500,000 <i>l.</i> . . .	6000	0	0	
of the value of 500,000 <i>l.</i> and under the value of 600,000 <i>l.</i> . . .	7500	0	0	
of the value of 600,000 <i>l.</i> and under the value of 700,000 <i>l.</i> . . .	9000	0	0	
of the value of 700,000 <i>l.</i> and under the value of 800,000 <i>l.</i> . . .	10,500	0	0	
of the value of 800,000 <i>l.</i> and under the value of 900,000 <i>l.</i> . . .	12,000	0	0	
of the value of 900,000 <i>l.</i> and under the value of 1,000,000 <i>l.</i> . . .	13,500	0	0	
of the value of 1,000,000 <i>l.</i> and upwards	15,000	0	0	

LETTERS of ADMINISTRATION, without a will annexed, to be granted in Ireland ;

CONFIRMATION of any TESTAMENT dative, to be expedited in any Commissary Court in Scotland, where the deceased shall have died before or upon the 10th day of October, 1808, and subsequent to the 10th day of October, 1804, without having any testament or testamentary disposition of his or her personal or moveable estate or effects, or any part thereof ;

TESTAMENTARY to be exhibited and recorded in any commissary Court in Scotland, of the estate and effects of any person deceased who shall have died before the 10th day of October, 1808, and subsequent to the 10th day of October, 1804, without having any testament or testamentary disposition of his or her personal or moveable estate or effects, or any part thereof ;

Where the estate and effects for or in respect of which such letters of administration or confir-

LETTERS OF ADMINISTRATION—continued.

Duty.
£ s. d.

mation respectively shall be granted or expended, or whereof such inventory shall be exhibited and recorded, *exclusive of what the deceased shall have been possessed of or entitled to as a trustee for any other person or persons, and not beneficially*, shall be

above the value of 20 <i>l.</i> and not under the value of 50 <i>l.</i>	0	10	0
of the value of 50 <i>l.</i> and under the value of 100 <i>l.</i>	1	0	0
of the value of 100 <i>l.</i> and under the value of 200 <i>l.</i>	3	0	0
of the value of 200 <i>l.</i> and under the value of 300 <i>l.</i>	8	0	0
of the value of 300 <i>l.</i> and under the value of 450 <i>l.</i>	11	0	0
of the value of 450 <i>l.</i> and under the value of 600 <i>l.</i>	15	0	0
of the value of 600 <i>l.</i> and under the value of 800 <i>l.</i>	22	0	0
of the value of 800 <i>l.</i> and under the value of 1000 <i>l.</i>	30	0	0
of the value of 1000 <i>l.</i> and under the value of 1500 <i>l.</i>	45	0	0
of the value of 1500 <i>l.</i> and under the value of 2000 <i>l.</i>	60	0	0
of the value of 2000 <i>l.</i> and under the value of 3000 <i>l.</i>	75	0	0
of the value of 3000 <i>l.</i> and under the value of 4000 <i>l.</i>	90	0	0
of the value of 4000 <i>l.</i> and under the value of 5000 <i>l.</i>	120	0	0
of the value of 5000 <i>l.</i> and under the value of 6000 <i>l.</i>	150	0	0

DUTY.			
OFFICERS OF ADMINISTRATION— <i>continued</i> .		£	s. d.
of the value of 6000 <i>l.</i> and under the value			
of 7000 <i>l.</i>	. . . . .	180	0 0
of the value of 7000 <i>l.</i> and under the value			
of 8000 <i>l.</i>	. . . . .	210	0 0
of the value of 8000 <i>l.</i> and under the value			
of 9000 <i>l.</i>	. . . . .	240	0 0
of the value of 9000 <i>l.</i> and under the value			
of 10,000 <i>l.</i>	. . . . .	270	0 0
of the value of 10,000 <i>l.</i> and under the va-			
lue of 12,000 <i>l.</i>	. . . . .	300	0 0
of the value of 12,000 <i>l.</i> and under the va-			
lue of 14,000 <i>l.</i>	. . . . .	330	0 0
of the value of 14,000 <i>l.</i> and under the va-			
lue of 16,000 <i>l.</i>	. . . . .	375	0 0
of the value of 16,000 <i>l.</i> and under the va-			
lue of 18,000 <i>l.</i>	. . . . .	420	0 0
of the value of 18,000 <i>l.</i> and under the va-			
lue of 20,000 <i>l.</i>	. . . . .	465	0 0
of the value of 20,000 <i>l.</i> and under the va-			
lue of 25,000 <i>l.</i>	. . . . .	525	0 0
of the value of 25,000 <i>l.</i> and under the va-			
lue of 30,000 <i>l.</i>	. . . . .	600	0 0
of the value of 30,000 <i>l.</i> and under the va-			
lue of 35,000 <i>l.</i>	. . . . .	675	0 0
of the value of 35,000 <i>l.</i> and under the va-			
lue of 40,000 <i>l.</i>	. . . . .	785	0 0
of the value of 40,000 <i>l.</i> and under the va-			
lue of 45,000 <i>l.</i>	. . . . .	900	0 0
of the value of 45,000 <i>l.</i> and under the va-			
lue of 50,000 <i>l.</i>	. . . . .	1010	0 0
of the value of 50,000 <i>l.</i> and under the va-			
lue of 60,000 <i>l.</i>	. . . . .	1125	0 0
of the value of 60,000 <i>l.</i> and under the va-			
lue of 70,000 <i>l.</i>	. . . . .	1350	0 0

LETTERS OF ADMINISTRATION—continued.		Duty.	
		£	s. d.
of the value of 70,000 <i>l.</i> and under the value of 80,000 <i>l.</i>	.	1575	0
of the value of 80,000 <i>l.</i> and under the value of 90,000 <i>l.</i>	.	1800	0
of the value of 90,000 <i>l.</i> and under the value of 100,000 <i>l.</i>	.	2025	0
of the value of 100,000 <i>l.</i> and under the value of 120,000 <i>l.</i>	.	2250	0
of the value of 120,000 <i>l.</i> and under the value of 140,000 <i>l.</i>	.	2700	0
of the value of 140,000 <i>l.</i> and under the value of 160,000 <i>l.</i>	.	3150	0
of the value of 160,000 <i>l.</i> and under the value of 180,000 <i>l.</i>	.	3600	0
of the value of 180,000 <i>l.</i> and under the value of 200,000 <i>l.</i>	.	4050	0
of the value of 200,000 <i>l.</i> and under the value of 250,000 <i>l.</i>	.	4500	0
of the value of 250,000 <i>l.</i> and under the value of 300,000 <i>l.</i>	.	5625	0
of the value of 300,000 <i>l.</i> and under the value of 350,000 <i>l.</i>	.	6750	0
of the value of 350,000 <i>l.</i> and under the value of 400,000 <i>l.</i>	.	7875	0
of the value of 400,000 <i>l.</i> and under the value of 500,000 <i>l.</i>	.	9000	0
of the value of 500,000 <i>l.</i> and under the value of 600,000 <i>l.</i>	.	11,250	0
of the value of 600,000 <i>l.</i> and under the value of 700,000 <i>l.</i>	.	13,500	0
of the value of 700,000 <i>l.</i> and under the value of 800,000 <i>l.</i>	.	15,750	0
of the value of 800,000 <i>l.</i> and under the value of 900,000 <i>l.</i>	.	18,000	0

DUTIES OF ADMINISTRATION—continued. £		Duty. s. d.	
of the value of 900,000 <i>l.</i> and under the value of 1,000,000 <i>l.</i>		20,250	0 0
of the value of 1,000,000 <i>l.</i> and upwards		22,500	0 0

Exemptions from all Stamp Duties(a).

Probate of will, letters of administration, confirmation of testament, and oik thereto, and inventory of the effects of any common seaman, marine, or soldier, who shall be slain or die in the service of his Majesty, his heirs or successors :

Additional inventory to be exhibited and recorded in any Commissary Court in Scotland ; where the same shall not be liable to a duty of greater amount than the duty already paid upon any former inventory exhibited and recorded of the estate and effects of the same person.

GACIES and SUCCESSIONS to personal or moveable estate upon intestacy.

I. Where the Testator, Testatrix, or Intestate died before or upon the 5th day of April, 1805.

For every legacy, specific or pecuniary, or of any other description, of the amount or value of 20*l.* or upwards, given by any will or testamentary instrument of any person who died before or upon the 5th day of April, 1805,

a) Under 1 & 2 Vict. c. 78 (Ir.), if debenture holder, depositor, or other claimant of an Irish charitable loan fund society, whose sum does not exceed 50*l.*, die, the trustees are authorized three months after, if satisfied that no will is left, and that no oers of administration have been, or will be taken out, to pay the party entitled without probate; and see similar provisions in 4 & 5 Vict. c. 92 (Eng. and Ir.), with respect to depositors in Savings Banks.

LEGACIES—*continued.*D
£

out of his or her personal or moveable estate, and which shall be paid, delivered, retained, satisfied, or discharged, after the 31st day of August, 1815(a). (9th October, 1842) (b).

Also for the clear residue (when devolving to one person) and for every share of the clear residue (when devolving to two or more persons) of the personal or moveable estate of any person who died before or upon the 5th day of April, 1805 (after deducting debts, funeral expenses, legacies, and other charges first payable thereout), whether the title to such residue, or any share thereof, shall accrue by virtue of any testamentary disposition, or upon a partial or total intestacy; where such residue, or share of residue, shall be of the amount or value of 20*l.* or upwards, and where the same shall be paid, delivered, retained, satisfied, or discharged, after the thirty-first day of August, 1815(a). (9th of October, 1842.)

LEGACIES.

(a) It is evident, from the object and scope of the 5 & 6 c. 82, that instead of the 31st day of August, 1815, we should read the 9th day of October, 1842.

(b) In consequence of the above provision, it is necessary to consider when a legacy can be said to be "paid, delivered, within the meaning of the Act. A legacy bequeathed by will to a person dying in 1771, of a sum of money to an executor to hold the interest thereon to testator's natural child for his life, and at his death to pay over one moiety of the principal to his eldest son and the other to his younger children, the interest of which accordingly had been regularly paid to the legatee for life up to his death, which happened in 1812, his two sons (his only child having died long before that time, and previously disposed of his interest in the bequest), held to be within the 48 G. III. (Eng.), as being a legacy given by will of a person dying before the 5th April, 1805, and *not paid, retained, satisfied, or discharged* till after the 10th October, 1808; notwithstanding that the

LEGACIES—continued.

Duty.
£ s. d.

Where any such legacy, or residue, or share of
such residue, shall have been given, or have

pal had in 1794 been invested in the funds by the executors (in
their own names) to answer the purposes of the will. *Attorney-
General v. Manners*, 1 Price 411.

LEGACIES.

This case appears to have been decided on the grounds, that
during the life of the devisee for life it was uncertain who would
be the parties ultimately entitled, and so there was no appropri-
ation; but if it could have been said who were the individuals who
could come to the court and ask for it, it would have been ano-
ther thing.

Payment into the bank by trustees (who were also executors of
the will of the testator) of money bequeathed to them in trust to
pay legacies, under a decree of the Court of Chancery, ordering
that the money should be so paid in and laid out in the purchase of
stock, in the name of the Accountant General, which was accord-
ingly done before the 10th October, 1808, held to be a retaining,
&c. of the legacy by the executors (although it was not actually
paid over to the persons beneficially entitled to the legacies till af-
ter that time), because the money was taken out of the hands of
the executors, by their obedience to the order, and as far as they
were concerned, was thereby appropriated to the trusts of the
will at that time. *Hill v. Atkinson*, 3 Price, 399; 2 Mer. 45.

But where A., who died in 1794, bequeathed a legacy, in con-
solidated stock, to executors in trust to pay the interest to B. for
life; remainder, after B.'s decease, to the surviving children of B.
on their attaining twenty-one, remainder if no surviving children
to the appointment of B., remainder in default of appointment to
B.'s next of kin; upon A.'s death the executors transferred the le-
gacies unto their own names from that of the testator, paid the
testator's debts, and accounted for the residuary estate to the re-
siduary legatee; the dividends were regularly paid by the execu-
tors to B. until 1826, when B. died leaving three children. It was
held, that the transfer did not amount to a payment, delivery, re-
tainer, satisfaction, or discharge of the legacy before the 13th
August, 1815. *Attorney-General v. Wood*, 2 Y. & J. 290. In
this case counsel, who contended that an appropriation had taken
place, relied upon the words of Lord Eldon, in *Hill v. Atkinson*,
"that if executors, being also trustees, shift the property from
their hands as executors, into their hands as trustees, and if there
be evidence that they have done so, and that they have paid the in-
terest upon the fund so shifted from hand to hand for twenty years

LEGACIES—continued.

Duty.
£ s. d.

devolved, to or for the benefit of a brother or
sister of the deceased, or any descendant of a

LEGACIES.

together, that is undoubtedly an appropriation." But Alexander, L. C. B., in reply to this argument, said, "All that the Lord Chancellor says is, that a transfer by an executor to himself as trustee, is an appropriation of the legacy. It has been held so a considerable length of time. For particular purposes unquestionably it is an appropriation. If an executor transfer into his own name as trustee, the amount of a particular legacy, and acts upon that transfer, that is an appropriation as against many persons, and in particular as against himself. But the question here is, whether that act so done is to be considered as a delivery of the legacy as against the revenue and this Act of Parliament; can any person of good sense contend, that it has been delivered, retained, satisfied, or discharged, when the same money is now in his hands, and he is liable for it to the persons beneficially entitled to this legacy. In the case of *Hill v. Atkinson*, the executor or trustee was actually discharged," 2 Y. & J. 300.

In *Hill v. Atkinson*, the parties who were to take the legacy successively were at the time of the payment into court in existence and known. But payment into court will be considered as appropriation, even where contingent interests are given; for the court in such a case would equally take possession of the capital, at the same time discharging the executor, and holding the fund upon trust for those who had contingent interests, and might become eventually entitled. *Coombe v. Trist*, 1 M. & C. 69; and see *Attorney-General v. Hancock*, 2 M. & W. 563.

For the definition of a legacy, see 5 & 6 Vict. c. 82, s. 38; and see Mockler on Stamps, pp. 430, 435. The following case has been very recently decided.

Property of
foreigner not
liable to duty.

F., a native of Waterford in Ireland, went to France in 1762, to settle. In 1776, he obtained letters of naturalization and nobility in France, and in 1777, he purchased an estate there, called La Roche Talbot, where he resided until 1791, when, in consequence of the persecution during the French Revolution, he came to England. Immediately upon his leaving France his estate was confiscated. He resided in London from 1791, until the year 1802, and about the latter period, made his will, depositing it with one of his executors in London. He then returned to France, for the purpose of (as he stated in a second will made in France, and dated September, 1804), "claiming the restitution of the acquisition he had made in it, of the lands of La Roche Talbot." By his will of 1804, he bequeathed a certain

	Duty.
	£ s. d.
GACIES—continued.	
brother or sister of the deceased ; a duty at and	
after the rate of two pounds and ten shillings	per cent.
per centum, on the amount or value thereof .	2 10 0

tion of his property for the relief of the poor of the city of Bedford. He continued to reside in Paris, until the year 1806, when he died, he never having been restored to his estate. His executor, who was English, proved the will both in France and England. The Convention of Paris passed, and the Commissioners, appointed under it, and the 59 G. III. c. 31, for the purpose of inquiring into, and liquidating the claims made by British subjects, for compensation for losses incurred by the acts of the French Revolutionary Government, awarded a certain sum to the executors in respect of F.'s losses by the sequestration of his estate and effects.

LEGACIES.

The question argued was, whether legacy duty was payable in respect of the share bequeathed to the charity, a suit having been instituted in England against the executor. And this decided upon the questions, whether F. was domiciled in France or not ; and secondly, whether a British subject can, by becoming domiciled in a foreign country, exempt property from the legacy duty bequeathed to English objects, having appointed an English executor, the fund also to be administered in England. The Vice-chancellor of England, in giving judgment, said, " I have read the affidavit in support of the present petition, and from it, it appears clear to me, that the testator's domicile was French, and that the property to be distributed is, in its very essence, French. It appears to me, therefore, that this case is in fact concluded by the case *In re Bruce*, 2 C. & J. 436. In that case, whether the testator was a British subject or not, does not appear ; however, he was at the time of his death domiciled in America, and probate was taken out in this country. Nevertheless, it was held, that legacy duty was not payable. In giving judgment in that case, Bayley, B., used the expression, that the testator was a citizen of the United States, and not a British subject ; but, I think, it is very clear from the cases of *gan v. Fairlie*, upon appeal, and *Arnold v. Arnold*, that if he had been a British subject it would have made no difference. And the question, whether the legacy duty was payable or not, would depend upon the fact to whom the testator owed his allegiance, and upon the fact of whether he had his residence in this country or abroad. I must take it in the present case, the testator was a domiciled Frenchman, that his will is French, and that the pro-

LEGACIES—continued.

Duty.
£ s. d.

Where any such legacy, or residue, or share of such residue, shall have been given, or have devolved, to or for the benefit of a brother or sister of a father or mother of the deceased, or any descendant of a brother or sister of the father or mother of the deceased; a duty at and after the rate of four pounds *per centum* on the amount or value thereof

per cent.
4 0 0

Where any such legacy, or residue, or share of such residue, shall have been given, or have devolved, to or for the benefit of a brother or sister of a grandfather or grandmother of the deceased, or any descendant of a brother or

LEGACIES.

party actually to be administered, is in its essence and origin French; Mr. F. had at the time of his death a claim against the French government in the nature of damages, or compensation for the injury done to his property in France. And though the title of his executor to that compensation, depended upon the circumstance of his being a British subject, that, for the reasons above mentioned, does not affect the question. It had its origin in the French sequestration; and money in the French funds was set apart for the purpose of compensation. Now that, at the time of the death of the testator, was clearly the sort of demand which he had against the French government. And though now, for the purposes of payment, that French money has assumed the character of English funds, yet I do not think that alters the question. Upon the whole, I am of opinion, that the legacy duty is not payable." *The Commissioners of Charitable Donations v. Devereux*, 6 Jurist, 616.

Given duty
free.

Where a debt was forgiven in a will, and then followed a direction, that "all pecuniary legacies should be paid free and clear of legacy duty," it was contended, that as the release of a debt was a specific and not a pecuniary legacy, the legacy duty on this benefit was not chargeable on the estate of the testatrix. But Knight Bruce, V. C., was of opinion, that it was the intention of the testatrix to exonerate the legatee wholly from all liability; and that, as the words "pecuniary legacy" were susceptible of carrying out that intention, the legacy duty ought to be paid out of the personal estate of the testatrix. *Morris v. Livie*, 11 Law J. R. (N. S.) (Ch.), 172.

	Duty.
	£ s. d.
<i>Legacy of a grandfather or grandmother of the deceased ; a duty at and after the rate of five pounds per centum on the amount or value thereof</i>	<i>per cent.</i> 5 0 0
And where any such legacy, or residue, or share of such residue, shall have been given, or have devolved, to or for the benefit of any person, in any other degree of collateral consanguinity to the deceased than is above described, or to or for the benefit of any stranger in blood to the deceased ; a duty at and after the rate of eight pounds per centum on the amount or value thereof	<i>per cent.</i> 8 0 0

II. *Where the testator, testatrix, or intestate, shall have died after the 5th day of April, 1805.*

For every legacy, specific or pecuniary, or of any other description, of the amount or value of 20*l.* or upwards, given by any will or testamentary instrument, of any person, who shall have died after the 5th day of April, 1805, either out of his or her personal or moveable estate, or out of or charged upon his or her real or heritable estate, or out of any monies to arise by the sale, mortgage, or other disposition of his or her real or heritable estate, or any part thereof, and which shall be paid, delivered, retained, satisfied, or discharged after the 31st day of August, 1815 (9th October, 1842).

Also, for the clear residue (when devolving to one person), and for every share of the clear residue (when devolving to two or more persons) of the personal or moveable estate of any

LEGACIES—*continued.*1
£

person who shall have died after the 5th day of April, 1805 (after deducting debts, funeral expenses, legacies, and other charges first payable thereout), whether the title to such residue, or any share thereof, shall accrue by virtue of any testamentary disposition, or upon a partial or total intestacy; where such residue, or share of residue, shall be of the amount or value of 20*l.* or upwards, and where the same shall be paid, delivered, retained, satisfied, or discharged after the 31st day of August, 1815 (*9th October, 1842*).

And also for the clear residue (when given to one person) and for every share of the clear residue (when given to two or more persons) of the monies to arise from the sale, mortgage, or other disposition, of any real or heritable estate, directed to be sold, mortgaged, or otherwise disposed of, by any will or testamentary instrument, of any person who shall have died after the 5th day of April, 1805, (after deducting debts, funeral expenses, legacies, and other charges first made payable thereout, if any), where such residue, or share of residue, shall amount to 20*l.* or upwards, and where the same shall be paid, retained, or discharged after the 31st day of August, 1815 (*9th October, 1842*);

Where any such legacy or residue, or any share of such residue, shall have been given, or have devolved, to or for the benefit of a *child of the deceased*, or any descendant of a *child of the deceased*, or to or for the benefit of the *father or mother, or any lineal ancestor of the*

GACIES—continued.	Duty.	
	£	s. d.
deceased ; a duty at and after the rate of one pound <i>per centum</i> on the amount or value thereof	<i>per cent.</i>	1 0 0
Where any such legacy, or residue, or any share of such residue, shall have been given, or have devolved, to or for the benefit of a brother or sister of the deceased, or any descendant of a brother or sister of the deceased ; a duty at and after the rate of three pounds <i>per centum</i> on the amount or value thereof	<i>per cent.</i>	3 0 0
Where any such legacy, or residue, or any share of such residue, shall have been given, or have devolved, to or for the benefit of a brother or sister of the father or mother of the deceased, or any descendant of a brother or sister of the father or mother of the deceased ; a duty at and after the rate of five pounds <i>per centum</i> on the amount or value thereof	<i>per cent.</i>	5 0 0
Where any such legacy, or residue, or any share of such residue, shall have been given, or have devolved, to or for the benefit of a brother or sister of a grandfather or grandmother of the deceased, or any descendant of a brother or sister of a grandfather or grandmother of the deceased ; a duty at and after the rate of six pounds <i>per centum</i> on the amount or value thereof	<i>per cent.</i>	6 0 0
And where any such legacy, or residue, or any share of such residue, shall have been given, or have devolved, to or for the benefit of any person, in any other degree of collateral consanguinity to the deceased than is above described, or to or for the benefit of any stranger in blood to the deceased ; a duty at and		

LEGACIES—continued.

D

£

after the rate of ten pounds *per centum* on the *per*
amount or value thereof 10

And all gifts of annuities, or by way of annuity,
or of any other partial benefit or interest, out
of any such estate or effects as aforesaid, shall
be deemed legacies within the intent and mean-
ing of this schedule.

And where any legatee shall take two or more
distinct legacies or benefits under any will or
testamentary instrument, which shall together
be of the amount or value of 20*l.* each shall
be charged with duty, though each or either
may be separately under that amount or value.

Exemptions(a).

*Legacies and residues, or shares of residue, of
any such estate, or effects as aforesaid, given
or devolving to or for the benefit of the husband
or wife of the deceased, or to or for the benefit
of any of the royal family.*

*And all legacies which were exempted from duty
by the Act passed in the 39th year of his Ma-
jesty's reign, c. 73, for exempting certain spe-
cific legacies given to bodies corporate, or other
public bodies, from the payment of duty.*

(a) Specific sum of money, or any share or proportion
charged by any marriage settlement, or deed upon any real
where such sum shall be appointed or apportioned by any
testamentary instrument, under any power given by such
marriage settlement or deed.

Legacies given for the education or maintenance of po-
dren in Ireland, or to be applied in support of any charita-
stitution in Ireland, or for any purpose merely charitable.
Vict. c. 82, s. 38.

TABLES,

&c. &c.

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TABLES

ANNEXED TO THE 36 GEO. III. c. 52, FOR CALCULATING
THE VALUE OF ANNUITIES GIVEN BY WILL.

TABLE I.

The Value of an Annuity of £100 per Annum, held on a single Life,
and payable yearly.

Years of Age.	Value.		Years of Age.	Value.	
	£	s.		£	s.
Birth . . .	1032	14	46 . . .	1208	18
1 . . .	1346	10	47 . . .	1189	0
2 . . .	1563	6	48 . . .	1168	10
3 . . .	1646	4	49 . . .	1147	10
4 . . .	1701	0	50 . . .	1126	8
5 . . .	1724	16	51 . . .	1105	14
6 . . .	1748	4	52 . . .	1084	18
7 . . .	1761	2	53 . . .	1063	14
8 . . .	1766	4	54 . . .	1042	2
9 . . .	1762	10	55 . . .	1020	2
10 . . .	1752	6	56 . . .	997	14
11 . . .	1739	6	57 . . .	974	18
12 . . .	1725	2	58 . . .	951	12
13 . . .	1710	6	59 . . .	928	0
14 . . .	1695	0	60 . . .	903	18
15 . . .	1679	2	61 . . .	879	10
16 . . .	1662	10	62 . . .	854	14
17 . . .	1646	4	63 . . .	829	2
18 . . .	1630	18	64 . . .	803	0
19 . . .	1616	14	65 . . .	776	2
20 . . .	1603	6	66 . . .	748	16
21 . . .	1591	4	67 . . .	721	2
22 . . .	1579	14	68 . . .	693	0
23 . . .	1568	0	69 . . .	664	14
24 . . .	1556	0	70 . . .	636	2
25 . . .	1543	16	71 . . .	607	10
26 . . .	1531	4	72 . . .	579	0
27 . . .	1518	8	73 . . .	550	14
28 . . .	1505	6	74 . . .	523	0
29 . . .	1491	16	75 . . .	496	4
30 . . .	1478	2	76 . . .	471	0
31 . . .	1463	18	77 . . .	445	14
32 . . .	1449	10	78 . . .	419	14
33 . . .	1434	14	79 . . .	392	2
34 . . .	1419	10	80 . . .	364	6
35 . . .	1403	18	81 . . .	337	14
36 . . .	1388	0	82 . . .	312	4
37 . . .	1371	12	83 . . .	288	14
38 . . .	1354	16	84 . . .	270	16
39 . . .	1337	10	85 . . .	254	6
40 . . .	1319	14	86 . . .	239	6
41 . . .	1301	16	87 . . .	225	2
42 . . .	1283	16	88 . . .	213	2
43 . . .	1265	14	89 . . .	196	14
44 . . .	1247	4	90 . . .	175	16
45 . . .	1228	6			

TABLE II.

The Value of an Annuity of £100 per Annum, payable yearly, held on the Joint Continuation of Two Lives.

Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.	Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.	Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.
		£ s.			£ s.			£ s.
90	90	92 4	90	51	164 16	90	12	172 7
90	89	94 17	90	50	165 2	90	11	172 8
90	88	97 10	90	49	165 9	90	10	172 9
90	87	100 3	90	48	165 16	90	9	172 4
90	86	102 16	90	47	166 3	90	8	171 10
90	85	105 8	90	46	166 10	90	7	170 5
90	84	109 17	90	45	166 16	90	6	168 15
90	83	114 7	90	44	167 0	90	5	166 17
90	82	118 16	90	43	167 5	90	4	165 13
90	81	123 6	90	42	167 9	90	3	161 17
90	80	127 16	90	41	167 14	90	2	156 10
90	79	130 10	90	40	167 18	90	1	138 19
90	78	133 4	90	39	168 1			
90	77	135 18	90	38	168 5	89	89	101 10
90	76	138 12	90	37	168 8	89	88	104 9
90	75	141 6	90	36	168 12	89	87	107 9
90	74	143 7	90	35	168 16	89	86	110 8
90	73	145 8	90	34	168 18	89	85	113 8
90	72	147 9	90	33	169 1	89	84	116 8
90	71	149 10	90	32	169 3	89	83	121 13
90	70	151 10	90	31	169 6	89	82	126 18
90	69	152 14	90	30	169 8	89	81	132 3
90	68	153 18	90	29	169 10	89	80	137 8
90	67	155 2	90	28	169 12	89	79	142 14
90	66	156 6	90	27	169 14	89	78	145 11
90	65	157 10	90	26	169 16	89	77	148 8
90	64	158 3	90	25	169 18	89	76	151 5
90	63	158 16	90	24	170 0	89	75	154 2
90	62	159 9	90	23	170 2	89	74	157 0
90	61	160 2	90	22	170 4	89	73	159 6
90	60	160 16	90	21	170 6	89	72	161 12
90	59	161 6	90	20	170 8	89	71	163 18
90	58	161 16	90	19	170 15	89	70	166 4
90	57	162 6	90	18	171 2	89	69	168 10
90	56	162 16	90	17	171 9	89	68	169 16
90	55	163 6	90	16	171 16	89	67	171 3
90	54	163 13	90	15	172 2	89	66	172 9
90	53	164 1	90	14	172 4	89	65	173 16
90	52	164 8	90	13	172 5	89	64	175 2

TABLE II.—continued.

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s e r s.	Ages of the Younger Lives.	Value of the Annuity.	Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.	Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.
		£ s.			£ s.			£ s.
)	63	175 17	89	21	190 0	88	68	181 14
)	62	176 12	89	20	190 4	88	67	183 1
)	61	177 7	89	19	190 8	88	66	184 9
)	60	178 2	89	18	190 16	88	65	185 16
)	59	178 16	89	17	191 4	88	64	187 4
)	58	179 7	89	16	191 12	88	63	188 12
)	57	179 19	89	15	192 0	88	62	189 9
)	56	180 10	89	14	192 8	88	61	190 6
)	55	181 2	89	13	192 10	88	60	191 3
)	54	181 14	89	12	192 12	88	59	192 0
)	53	182 3	89	11	192 13	88	58	192 16
)	52	182 12	89	10	192 12	88	57	193 9
)	51	183 1	89	9	192 7	88	56	194 2
)	50	183 10	89	8	191 10	88	55	194 15
)	49	184 0	89	7	190 2	88	54	195 8
)	48	184 7	89	6	188 7	88	53	196 0
)	47	184 15	89	5	186 2	88	52	196 11
)	46	185 2	89	4	184 11	88	51	197 2
)	45	185 10	89	3	180 3	88	50	197 13
)	44	185 18	89	2	173 19	88	49	198 4
)	43	186 3	89	1	154 1	88	48	198 14
)	42	186 8				88	47	199 1
)	41	186 13	88	88	103 0	88	46	199 9
)	40	186 18	88	87	107 11	88	45	199 16
)	39	187 4	88	86	112 3	88	44	200 4
)	38	187 8	88	85	116 14	88	43	200 12
)	37	187 12	88	84	121 6	88	42	200 18
)	36	187 16	88	83	125 18	88	41	201 5
)	35	188 0	88	82	131 13	88	40	201 11
)	34	188 4	88	81	137 8	88	39	201 18
)	33	188 7	88	80	143 3	88	38	202 4
)	32	188 10	88	79	148 18	88	37	202 8
)	31	188 13	88	78	154 12	88	36	202 13
)	30	188 16	88	77	157 12	88	35	202 17
)	29	188 18	88	76	160 13	88	34	203 2
)	28	189 0	88	75	163 13	88	33	203 6
)	27	189 3	88	74	166 14	88	32	203 9
)	26	189 5	88	73	169 14	88	31	203 12
)	25	189 8	88	72	172 2	88	30	203 15
)	24	189 10	88	71	174 10	88	29	203 18
)	23	189 13	88	70	176 18	88	28	204 2
)	22	189 17	88	69	179 6	88	27	204 5

TABLE II.—continued.

Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.	Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.	Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.
		£ s.			£ s.			£ s.
88	26	204 8	87	72	179 8	87	30	214 11
88	25	204 11	87	71	181 16	87	29	214 14
88	24	204 14	87	70	184 5	87	28	214 18
88	23	204 16	87	69	186 13	87	27	215 2
88	22	205 1	87	68	189 2	87	26	215 5
88	21	205 6	87	67	191 10	87	25	215 8
88	20	205 11	87	66	192 18	87	24	215 11
88	19	205 16	87	65	194 6	87	23	215 14
88	18	206 2	87	64	195 14	87	22	215 16
88	17	206 10	87	63	197 2	87	21	216 3
88	16	206 18	87	62	198 10	87	20	216 11
88	15	207 6	87	61	199 8	87	19	216 18
88	14	207 14	87	60	200 6	87	18	217 6
88	13	208 2	87	59	201 4	87	17	217 14
88	12	208 4	87	58	202 2	87	16	218 1
88	11	208 6	87	57	203 0	87	15	218 8
88	10	208 5	87	56	203 13	87	14	218 15
88	9	207 19	87	55	204 6	87	13	219 2
88	8	207 2	87	54	204 19	87	12	219 10
88	7	205 10	87	53	205 12	87	11	219 12
88	6	203 11	87	52	206 6	87	10	219 12
88	5	201 0	87	51	206 18	87	9	219 6
88	4	199 4	87	50	207 10	87	8	218 8
88	3	194 6	87	49	208 2	87	7	216 4
88	2	187 7	87	48	208 14	87	6	214 12
88	1	165 13	87	47	209 6	87	5	211 16
			87	46	209 14	87	4	209 16
87	87	112 8	87	45	210 2	87	3	204 10
87	86	117 1	87	44	210 10	87	2	197 0
87	85	121 14	87	43	210 18	87	1	173 19
87	84	126 7	87	42	211 6			
87	83	131 0	87	41	211 13	86	86	119 10
87	82	135 12	87	40	212 0	86	85	125 3
87	81	141 3	87	39	212 7	86	84	130 16
87	80	146 14	87	38	212 14	86	83	136 9
87	79	152 5	87	37	213 0	86	82	142 2
87	78	157 16	87	36	213 5	86	81	147 16
87	77	163 6	87	35	213 10	86	80	153 0
87	76	166 10	87	34	213 15	86	79	158 5
87	75	169 15	87	33	214 0	86	78	163 9
87	74	172 19	87	32	214 4	86	77	168 14
87	73	176 4	87	31	214 7	86	76	173 18

TABLE II.—*continued.*

b

Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.		Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.		Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.	
		£	s.			£	s.			£	s.
86	75	177	8	86	33	226	15	85	78	170	14
86	74	180	18	86	32	227	0	85	77	175	13
86	73	184	8	86	31	227	4	85	76	180	12
86	72	187	18	86	30	227	8	85	75	185	12
86	71	191	8	86	29	227	12	85	74	189	6
86	70	193	16	86	28	227	16	85	73	193	1
86	69	196	5	86	27	228	0	85	72	196	15
86	68	198	13	86	26	228	4	85	71	200	9
86	67	201	2	86	25	228	7	85	70	204	4
86	66	203	10	86	24	228	10	85	69	206	12
86	65	204	18	86	23	228	13	85	68	209	1
86	64	206	6	86	22	228	16	85	67	211	9
86	63	207	14	86	21	229	0	85	66	213	18
86	62	209	2	86	20	229	10	85	65	216	6
86	61	210	10	86	19	230	0	85	64	217	14
86	60	211	9	86	18	230	10	85	63	219	3
86	59	212	8	86	17	231	0	85	62	220	11
86	58	213	7	86	16	231	10	85	61	222	0
86	57	214	6	86	15	231	16	85	60	223	8
86	56	215	6	86	14	232	2	85	59	224	8
86	55	216	0	86	13	232	8	85	58	225	8
86	54	216	14	86	12	232	14	85	57	226	8
86	53	217	8	86	11	233	1	85	56	227	8
86	52	218	2	86	10	233	1	85	55	228	8
86	51	218	16	86	9	232	16	85	54	229	3
86	50	219	9	86	8	231	15	85	53	229	18
86	49	220	2	86	7	230	0	85	52	230	13
86	48	220	15	86	6	227	15	85	51	231	8
86	47	221	8	86	5	224	15	85	50	232	4
86	46	222	2	86	4	222	10	85	49	232	17
86	45	222	10	86	3	216	16	85	48	233	11
86	44	222	18	86	2	208	15	85	47	234	4
86	43	223	6	86	1	184	1	85	46	234	18
86	42	223	14					85	45	235	12
86	41	224	2					85	44	236	1
86	40	224	9	85	85	133	18	85	43	236	10
86	39	224	17	85	84	139	5	85	42	236	19
86	38	225	4	85	83	144	13	85	41	237	8
86	37	225	12	85	82	150	0	85	40	237	18
86	36	226	0	85	81	155	8	85	39	238	5
86	35	226	5	85	80	160	16	85	38	238	13
86	34	226	10	85	79	165	15	85	37	239	0

TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.		Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.		Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.	
		£	s.			£	s.			£	s.
85	36	239	8	84	80	167	16	84	38	253	7
85	35	239	16	84	79	175	2	84	37	253	15
85	34	240	1	84	78	179	18	84	36	254	2
85	33	240	6	84	77	184	14	84	35	254	10
85	32	240	11	84	76	189	10	84	34	254	18
85	31	240	16	84	75	194	6	84	33	255	3
85	30	241	2	84	74	199	2	84	32	255	9
85	29	241	6	84	73	202	19	84	31	255	14
85	28	241	10	84	72	206	16	84	30	256	0
85	27	241	14	84	71	210	13	84	29	256	6
85	26	241	18	84	70	214	10	84	28	256	10
85	25	242	2	84	69	218	6	84	27	256	15
85	24	242	6	84	68	220	15	84	26	256	19
85	23	242	10	84	67	223	4	84	25	257	4
85	22	242	14	84	66	225	13	84	24	257	8
85	21	242	18	84	65	228	2	84	23	257	14
85	20	243	2	84	64	230	10	84	22	258	0
85	19	243	14	84	63	231	18	84	21	258	6
85	18	244	7	84	62	233	7	84	20	258	12
85	17	244	19	84	61	234	15	84	19	258	18
85	16	245	12	84	60	236	4	84	18	259	11
85	15	246	4	84	59	237	12	84	17	260	4
85	14	246	9	84	58	238	13	84	16	260	17
85	13	246	14	84	57	239	14	84	15	261	10
85	12	246	19	84	56	240	15	84	14	262	4
85	11	247	4	84	55	241	16	84	13	262	6
85	10	247	7	84	54	242	16	84	12	262	8
85	9	247	2	84	53	243	13	84	11	262	10
85	8	246	1	84	52	244	10	84	10	262	12
85	7	244	2	84	51	245	7	84	9	262	14
85	6	241	13	84	50	246	4	84	8	261	13
85	5	238	9	84	49	247	0	84	7	259	2
85	4	236	0	84	48	247	14	84	6	256	18
85	3	229	16	84	47	248	8	84	5	253	9
85	2	221	2	84	46	249	2	84	4	250	15
85	1	194	17	84	45	249	16	84	3	244	2
				84	44	250	10	84	2	234	14
				84	43	251	0	84	1	206	12
84	84	138	14	84	42	251	10				
84	83	145	19	84	41	252	0	83	83	151	0
84	82	153	5	84	40	252	10	83	82	158	15
84	81	160	10	84	39	253	0	83	81	166	11

TABLE II.—continued.

Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.	Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.	Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.
		£ s.			£ s.			£ s.
83	80	174 6	83	38	269 8	82	79	191 17
83	79	182 2	83	37	269 15	82	78	199 16
83	78	189 18	83	36	270 3	82	77	207 14
83	77	194 15	83	35	270 10	82	76	212 17
83	76	199 12	83	34	270 18	82	75	218 0
83	75	204 9	83	33	271 6	82	74	223 3
83	74	209 6	83	32	271 12	82	73	228 8
83	73	214 2	83	31	271 18	82	72	233 8
83	72	218 0	83	30	272 4	82	71	237 7
83	71	221 18	83	29	272 10	82	70	241 7
83	70	225 16	83	28	272 16	82	69	245 6
83	69	229 14	83	27	273 1	82	68	249 6
83	68	233 12	83	26	273 6	82	67	253 6
83	67	236 0	83	25	273 11	82	66	255 15
83	66	238 9	83	24	273 16	82	65	258 4
83	65	240 17	83	23	274 0	82	64	260 13
83	64	243 6	83	22	274 8	82	63	263 2
83	63	245 14	83	21	274 16	82	62	265 12
83	62	247 3	83	20	275 4	82	61	267 3
83	61	248 12	83	19	275 12	82	60	268 14
83	60	250 1	83	18	276 0	82	59	270 5
83	59	251 10	83	17	276 13	82	58	271 16
83	58	253 0	83	16	277 7	82	57	273 6
83	57	254 2	83	15	278 0	82	56	274 9
83	56	255 4	83	14	278 14	82	55	275 13
83	55	256 6	83	13	279 8	82	54	276 16
83	54	257 8	83	12	279 4	82	53	278 0
83	53	258 10	83	11	279 1	82	52	279 4
83	52	259 9	83	10	278 17	82	51	280 4
83	51	260 8	83	9	278 13	82	50	281 5
83	50	261 7	83	8	278 10	82	49	282 5
83	49	262 6	83	7	276 6	82	48	283 6
83	48	263 4	83	6	273 10	82	47	284 6
83	47	263 17	83	5	269 14	82	46	285 0
83	46	264 11	83	4	266 15	82	45	285 14
83	45	265 4	83	3	259 12	82	44	286 8
83	44	265 18	83	2	249 8	82	43	287 2
83	43	266 12	83	1	219 8	82	42	287 16
83	42	267 3				82	41	288 8
83	41	267 14	82	82	168 2	82	40	289 1
83	40	268 5	82	81	176 0	82	39	289 13
83	39	268 16	82	80	183 19	82	38	290 6

TABLE II.—continued.

Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.	Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.	Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.
		£ s.			£ s.			£ s.
82	37	290 18	81	77	218 0	81	35	314 13
82	36	291 6	81	76	225 16	81	34	315 2
82	35	291 14	81	75	231 9	81	33	315 11
82	34	292 2	81	74	237 3	81	32	316 0
82	33	292 10	81	73	242 16	81	31	316 8
82	32	292 18	81	72	248 10	81	30	316 15
82	31	293 4	81	71	254 4	81	29	317 2
82	30	293 11	81	70	258 5	81	28	317 9
82	29	293 17	81	69	262 7	81	27	317 16
82	28	294 4	81	68	266 8	81	26	318 2
82	27	294 10	81	67	270 10	81	25	318 7
82	26	294 15	81	66	274 12	81	24	318 13
82	25	295 0	81	65	277 1	81	23	318 18
82	24	295 5	81	64	279 11	81	22	319 4
82	23	295 10	81	63	282 0	81	21	319 10
82	22	295 16	81	62	284 10	81	20	320 6
82	21	296 7	81	61	287 0	81	19	321 2
82	20	296 19	81	60	288 13	81	18	321 18
82	19	297 10	81	59	290 6	81	17	322 14
82	18	298 2	81	58	291 19	81	16	323 10
82	17	298 14	81	57	293 12	81	15	324 1
82	16	299 7	81	56	295 6	81	14	324 13
82	15	300 0	81	55	296 11	81	13	325 4
82	14	300 13	81	54	297 16	81	12	325 16
82	13	301 6	81	53	299 1	81	11	326 8
82	12	302 0	81	52	300 6	81	10	324 18
82	11	301 5	81	51	301 10	81	9	323 8
82	10	300 10	81	50	302 13	81	8	321 18
82	9	299 15	81	49	303 16	81	7	320 8
82	8	299 0	81	48	304 19	81	6	318 18
82	7	298 7	81	47	306 2	81	5	314 7
82	6	295 5	81	46	307 4	81	4	310 14
82	5	291 2	81	45	307 19	81	3	302 2
82	4	287 16	81	44	308 14	81	2	289 18
82	3	280 0	81	43	309 9	81	1	254 10
82	2	268 18	81	42	310 4			
82	1	236 6	81	41	310 18	80	80	206 16
			81	40	311 11	80	79	214 8
81	81	186 18	81	39	312 4	80	78	222 0
81	80	194 13	81	38	312 17	80	77	229 12
81	79	202 9	81	37	313 10	80	76	237 4
81	78	210 4	81	36	314 4	80	75	244 16

TABLE II.—continued.

Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.		Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.		Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.	
		£	s.			£	s.			£	s.
80	74	250	19	80	32	339	13	79	70	291	10
80	73	257	3	80	31	340	2	79	69	297	18
80	72	263	6	80	30	340	12	79	68	302	3
80	71	269	10	80	29	340	19	79	67	306	8
80	70	275	14	80	28	341	7	79	66	310	13
80	69	279	17	80	27	341	14	79	65	314	18
80	68	284	0	80	26	342	2	79	64	319	4
80	67	288	3	80	25	342	10	79	63	321	16
80	66	292	6	80	24	342	17	79	62	324	8
80	65	296	10	80	23	343	4	79	61	327	0
80	64	299	1	80	22	343	11	79	60	329	12
80	63	301	12	80	21	343	18	79	59	332	4
80	62	304	3	80	20	344	6	79	58	334	1
80	61	306	14	80	19	345	5	79	57	335	19
80	60	309	4	80	18	346	5	79	56	337	14
80	59	310	19	80	17	347	4	79	55	339	12
80	58	312	14	80	16	348	4	79	54	341	12
80	57	314	9	80	15	349	4	79	53	343	1
80	56	316	4	80	14	349	14	79	52	344	11
80	55	318	0	80	13	350	4	79	51	346	0
80	54	319	7	80	12	350	14	79	50	347	10
80	53	320	14	80	11	351	4	79	49	349	0
80	52	322	1	80	10	351	14	79	48	350	5
80	51	323	8	80	9	351	8	79	47	351	10
80	50	324	14	80	8	349	19	79	46	352	15
80	49	325	18	80	7	347	2	79	45	354	0
80	48	327	3	80	6	343	8	79	44	355	4
80	47	328	7	80	5	338	8	79	43	356	2
80	46	329	12	80	4	334	7	79	42	357	1
80	45	330	16	80	3	324	19	79	41	357	19
80	44	331	12	80	2	311	13	79	40	358	18
80	43	332	9	80	1	272	15	79	39	359	16
80	42	333	5					79	38	360	10
80	41	334	2	79	79	227	2	79	37	361	4
80	40	334	18	79	78	234	17	79	36	361	18
80	39	335	11	79	77	242	12	79	35	362	12
80	38	336	5	79	76	250	7	79	34	363	6
80	37	336	18	79	75	258	2	79	33	363	16
80	36	337	12	79	74	265	18	79	32	364	7
80	35	338	6	79	73	272	6	79	31	364	17
80	34	338	15	79	72	278	14	79	30	365	8
80	33	339	4	79	71	285	2	79	29	365	18

TABLE II.—continued.

Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.	Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.	Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.
		£ s.			£ s.			£ s.
79	28	366 6	78	65	332 16	78	23	393 0
79	27	366 14	78	64	337 2	78	22	393 13
79	26	367 2	78	63	341 8	78	21	394 7
79	25	367 10	78	62	344 2	78	20	395 0
79	24	367 18	78	61	346 16	78	19	395 14
79	23	368 8	78	60	349 10	78	18	396 8
79	22	368 18	78	59	352 4	78	17	397 11
79	21	369 8	78	58	354 18	78	16	398 14
79	20	369 18	78	57	356 17	78	15	399 17
79	19	370 8	78	56	358 17	78	14	401 0
79	18	371 10	78	55	360 16	78	13	402 4
79	17	372 12	78	54	362 16	78	12	402 1
79	16	373 14	78	53	364 16	78	11	401 19
79	15	374 16	78	52	366 9	78	10	401 16
79	14	375 18	78	51	368 2	78	9	401 14
79	13	376 4	78	50	369 15	78	8	401 12
79	12	376 11	78	49	371 8	78	7	398 8
79	11	376 17	78	48	373 2	78	6	394 1
79	10	377 3	78	47	374 7	78	5	388 2
79	9	377 10	78	46	375 12	78	4	383 3
79	8	375 19	78	45	376 17	78	3	372 1
79	7	372 18	78	44	378 2	78	2	356 11
79	6	368 17	78	43	379 8	78	1	311 8
79	5	363 9	78	42	380 8			
79	4	358 18	78	41	381 8	77	77	265 12
79	3	348 14	78	40	382 8	77	76	273 17
79	2	333 12	78	39	383 8	77	75	282 3
79	1	292 14	78	38	384 8	77	74	290 8
			78	37	385 3	77	73	298 14
78	78	247 0	78	36	385 18	77	72	307 0
78	77	254 19	78	35	386 13	77	71	313 14
78	76	262 19	78	34	387 8	77	70	320 8
78	75	270 18	78	33	388 2	77	69	327 2
78	74	278 18	78	32	388 13	77	68	333 16
78	73	286 18	78	31	389 4	77	67	340 10
78	72	293 10	78	30	389 15	77	66	344 16
78	71	300 2	78	29	390 6	77	65	349 3
78	70	306 14	78	28	390 16	77	64	353 9
78	69	313 6	78	27	391 5	77	63	357 16
78	68	319 18	78	26	391 14	77	62	362 2
78	67	324 4	78	25	392 3	77	61	364 18
78	66	328 10	78	24	392 12	77	60	367 14

TABLE II.—continued.

Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.	Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.	Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.
		£ s.			£ s.			£ s.
77	59	370 10	77	17	421 0	76	52	405 4
77	58	373 6	77	16	422 3	76	51	407 8
77	57	376 2	77	15	423 6	76	50	409 7
77	56	378 3	77	14	424 9	76	49	411 6
77	55	380 4	77	13	425 13	76	48	413 5
77	54	382 5	77	12	426 16	76	47	415 4
77	53	384 6	77	11	425 17	76	46	417 2
77	52	386 8	77	10	424 19	76	45	418 9
77	51	388 4	77	9	424 1	76	44	419 16
77	50	390 0	77	8	423 2	76	43	421 3
77	49	391 16	77	7	422 4	76	42	422 10
77	48	393 12	77	6	417 11	76	41	423 16
77	47	395 8	77	5	411 4	76	40	424 19
77	46	396 14	77	4	405 18	76	39	426 2
77	45	398 0	77	3	393 18	76	38	427 5
77	44	399 6	77	2	376 19	76	37	428 8
77	43	400 12	77	1	329 13	76	36	429 10
77	42	401 18				76	35	430 6
77	41	402 19	76	76	283 6	76	34	431 2
77	40	404 1	76	75	292 1	76	33	431 18
77	39	405 2	76	74	300 16	76	32	432 14
77	38	406 4	76	73	309 11	76	31	433 10
77	37	407 6	76	72	318 6	76	30	434 2
77	36	408 1	76	71	327 0	76	29	434 14
77	35	408 16	76	70	333 14	76	28	435 6
77	34	409 11	76	69	340 9	76	27	435 18
77	33	410 6	76	68	347 3	76	26	436 10
77	32	411 2	76	67	353 18	76	25	437 0
77	31	411 13	76	66	360 12	76	24	437 11
77	30	412 5	76	65	364 18	76	23	438 1
77	29	412 16	76	64	369 4	76	22	438 12
77	28	413 8	76	63	373 10	76	21	439 2
77	27	414 0	76	62	377 16	76	20	440 6
77	26	414 9	76	61	382 2	76	19	441 11
77	25	414 19	76	60	385 0	76	18	442 15
77	24	415 8	76	59	387 18	76	17	444 0
77	23	415 18	76	58	390 16	76	16	445 4
77	22	416 8	76	57	393 14	76	15	445 18
77	21	417 6	76	56	396 12	76	14	446 12
77	20	418 5	76	55	398 15	76	13	447 6
77	19	419 3	76	54	400 18	76	12	448 0
77	18	420 2	76	53	403 1	76	11	448 14

TABLE II.—continued.

Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.		Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.		Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.	
		£	s.			£	s.			£	s.
76	10	447	0	75	44	440	0	75	2	418	14
76	9	445	7	75	43	441	9	75	1	364	18
76	8	443	13	75	42	442	17				
76	7	442	0	75	41	444	6	74	74	321	2
76	6	440	6	75	40	445	14	74	73	330	11
76	5	432	4	75	39	446	17	74	72	340	0
76	4	427	2	75	38	448	1	74	71	349	9
76	3	415	14	75	37	449	4	74	70	358	18
76	2	397	16	75	36	450	9	74	69	368	6
76	1	346	12	75	35	451	12	74	68	375	0
				75	34	452	8	74	67	381	15
75	75	301	10	75	33	453	5	74	66	388	9
75	74	310	12	75	32	454	1	74	65	395	4
75	73	319	15	75	31	454	18	74	64	401	18
75	72	328	17	75	30	455	14	74	63	406	4
75	71	338	0	75	29	456	7	74	62	410	10
75	70	347	2	75	28	457	0	74	61	414	16
75	69	353	16	75	27	457	13	74	60	419	2
75	68	360	10	75	26	458	6	74	59	423	8
75	67	367	4	75	25	458	18	74	58	426	10
75	66	373	18	75	24	459	10	74	57	429	12
75	65	380	12	75	23	460	2	74	56	432	14
75	64	384	18	75	22	460	14	74	55	435	16
75	63	389	4	75	21	461	6	74	54	438	18
75	62	393	10	75	20	461	18	74	53	441	7
75	61	397	16	75	19	463	8	74	52	443	16
75	60	402	2	75	18	464	19	74	51	446	5
75	59	405	2	75	17	466	9	74	50	448	14
75	58	408	2	75	16	468	0	74	49	451	2
75	57	411	2	75	15	469	10	74	48	453	3
75	56	414	2	75	14	470	2	74	47	455	3
75	55	417	2	75	13	470	14	74	46	457	4
75	54	419	7	75	12	471	6	74	45	459	4
75	53	421	13	75	11	471	18	74	44	461	6
75	52	423	18	75	10	472	10	74	43	462	17
75	51	426	4	75	9	469	3	74	42	464	8
75	50	428	10	75	8	465	16	74	41	465	19
75	49	430	10	75	7	462	9	74	40	467	10
75	48	432	11	75	6	459	2	74	39	469	0
75	47	434	11	75	5	455	14	74	38	470	3
75	46	436	12	75	4	449	18	74	37	471	7
75	45	438	12	75	3	437	12	74	36	472	10

TABLE II.—continued.

Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.	Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.	Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.
		£ s.			£ s.			£ s.
74	35	473 14	73	68	390 2	73	25	505 15
74	34	474 18	73	67	396 16	73	24	506 10
74	33	475 15	73	66	403 10	73	23	507 4
74	32	476 12	73	65	410 4	73	22	508 4
74	31	477 9	73	64	416 18	73	21	509 5
74	30	478 6	73	63	423 12	73	20	510 5
74	29	479 4	73	62	427 19	73	19	511 6
74	28	479 18	73	61	432 7	73	18	512 6
74	27	480 12	73	60	436 14	73	17	514 1
74	26	481 6	73	59	441 2	73	16	516 17
74	25	482 0	73	58	445 10	73	15	517 12
74	24	482 14	73	57	448 13	73	14	519 8
74	23	483 9	73	56	451 17	73	13	521 4
74	22	484 5	73	55	455 0	73	12	521 1
74	21	485 0	73	54	458 4	73	11	520 18
74	20	485 16	73	53	461 8	73	10	520 15
74	19	486 12	73	52	464 1	73	9	520 12
74	18	488 5	73	51	466 14	73	8	520 8
74	17	489 19	73	50	469 7	73	7	517 18
74	16	491 12	73	49	472 0	73	6	512 16
74	15	493 6	73	48	474 12	73	5	504 2
74	14	495 0	73	47	476 13	73	4	496 12
74	13	495 7	73	46	478 14	73	3	481 2
74	12	495 15	73	45	480 15	73	2	460 10
74	11	496 2	73	44	482 16	73	1	401 10
74	10	496 10	73	43	484 16			
74	9	496 18	73	42	486 9			
74	8	496 12	73	41	488 2			
74	7	494 0	73	40	489 15	72	72	363 18
74	6	487 14	73	39	491 8	72	71	373 12
74	5	479 18	73	38	493 0	72	70	383 6
74	4	472 12	73	37	494 4	72	69	393 0
74	3	459 6	73	36	495 9	72	68	402 14
74	2	439 12	73	35	496 13	72	67	412 8
74	1	383 4	73	34	497 18	72	66	419 1
			73	33	499 2	72	65	425 15
			73	32	500 0	72	64	432 8
			73	31	500 18	72	63	439 2
73	73	342 2	73	30	501 16	72	62	445 16
73	72	351 14	73	29	502 14	72	61	450 4
73	71	361 6	73	28	503 12	72	60	454 13
73	70	370 18	73	27	504 6	72	59	459 1
73	69	380 10	73	26	505 1	72	58	463 10

TABLE II.—continued.

Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.	Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.	Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.
		£ s.			£ s.			£ s.
72	57	467 18	72	14	544 4	71	45	524 7
72	56	471 4	72	13	546 0	71	44	526 10
72	55	474 11	72	12	547 16	71	43	528 13
72	54	477 17	72	11	546 12	71	42	530 16
72	53	481 4	72	10	545 8	71	41	532 18
72	52	484 10	72	9	544 4	71	40	534 14
72	51	487 5	72	8	543 0	71	39	536 10
72	50	490 0	72	7	541 16	71	38	538 6
72	49	492 15	72	6	534 18	71	37	540 2
72	48	495 10	72	5	528 8	71	36	541 18
72	47	498 6	72	4	520 12	71	35	543 3
72	46	500 7	72	3	504 4	71	34	544 9
72	45	502 9	72	2	481 8	71	33	545 14
72	44	504 10	72	1	419 14	71	32	547 0
72	43	506 12				71	31	548 6
72	42	508 14				71	30	549 5
72	41	510 9				71	29	550 5
72	40	512 4	71	71	386 4	71	28	551 4
72	39	513 19	71	70	395 19	71	27	552 4
72	38	515 14	71	69	405 14	71	26	553 4
72	37	517 8	71	68	415 9	71	25	554 0
72	36	518 13	71	67	425 4	71	24	554 16
72	35	519 18	71	66	434 18	71	23	555 12
72	34	521 3	71	65	441 10	71	22	556 8
72	33	522 8	71	64	448 2	71	21	557 4
72	32	523 12	71	63	454 14	71	20	558 19
72	31	524 11	71	62	461 6	71	19	560 14
72	30	525 10	71	61	467 18	71	18	562 9
72	29	526 9	71	60	472 8	71	17	564 4
72	28	527 8	71	59	476 19	71	16	566 0
72	27	528 6	71	58	481 9	71	15	567 13
72	26	529 1	71	57	486 0	71	14	569 7
72	25	529 16	71	56	490 10	71	13	571 0
72	24	530 11	71	55	493 17	71	12	572 14
72	23	531 6	71	54	497 5	71	11	574 8
72	22	532 2	71	53	500 12	71	10	571 14
72	21	533 9	71	52	504 0	71	9	569 1
72	20	534 16	71	51	507 8	71	8	566 7
72	19	536 3	71	50	510 7	71	7	563 13
72	18	537 10	71	49	513 6	71	6	561 0
72	17	538 18	71	48	516 5	71	5	552 12
72	16	540 13	71	47	519 4	71	4	544 10
72	15	542 9	71	46	522 4	71	3	527 6

TABLE II.—continued.

Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.		Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.		Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.	
		£	s.			£	s.			£	s.
71	2	503	0	70	31	571	12	69	60	505	12
71	1	438	0	70	30	572	18	69	59	512	2
				70	29	573	18	69	58	516	16
				70	28	574	19	69	57	521	11
70	70	408	14	70	27	575	19	69	56	526	5
70	69	418	8	70	26	577	0	69	55	531	0
70	68	428	3	70	25	578	0	69	54	535	14
70	67	437	17	70	24	578	18	69	53	539	7
70	66	447	12	70	23	589	17	69	52	543	1
70	65	457	6	70	22	580	15	69	51	546	14
70	64	463	17	70	21	581	14	69	50	550	8
70	63	470	8	70	20	582	12	69	49	554	2
70	62	476	19	70	19	584	15	69	48	557	4
70	61	483	10	70	18	586	18	69	47	560	6
70	60	490	0	70	17	589	1	69	46	563	8
70	59	494	13	70	16	591	4	69	45	566	10
70	58	499	6	70	15	593	6	69	44	569	12
70	57	503	19	70	14	594	16	69	43	571	19
70	56	508	12	70	13	596	6	69	42	574	6
70	55	513	4	70	12	597	16	69	41	576	13
70	54	516	13	70	11	599	6	69	40	579	0
70	53	520	3	70	10	600	16	69	39	581	6
70	52	523	12	70	9	596	16	69	38	583	3
70	51	527	2	70	8	597	12	69	37	585	0
70	50	530	12	70	7	592	8	69	36	586	17
70	49	533	13	70	6	584	18	69	35	588	14
70	48	536	15	70	5	576	16	69	34	590	12
70	47	539	16	70	4	568	8	69	33	591	19
70	46	542	18	70	3	550	6	69	32	593	6
70	45	546	0	70	2	525	14	69	31	594	13
70	44	548	4	70	1	457	12	69	30	596	0
70	43	550	9					69	29	597	6
70	42	552	13					69	28	598	7
70	41	554	18					69	27	599	9
70	40	557	2	69	69	431	4	69	26	600	10
70	39	558	19	69	68	440	18	69	25	601	12
70	38	560	16	69	67	450	13	69	24	602	14
70	37	562	13	69	66	460	7	69	23	603	17
70	36	564	10	69	65	470	2	69	22	605	0
70	35	566	6	69	64	479	16	69	21	606	3
70	34	567	12	69	63	486	5	69	20	607	6
70	33	568	19	69	62	492	14	69	19	608	8
70	32	570	5	69	61	499	3	69	18	610	15

TABLE II.—continued.

Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.	Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.	Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.
		£ s.			£ s.			£ s.
69	17	613 2	68	45	586 14	68		568 0
69	16	615 9	68	44	589 16	68	2	493 2
69	15	617 16	68	43	592 18		1	
69	14	620 4	68	42	595 7			
69	13	621 8	68	41	597 16	67	67	476 0
69	12	622 12	68	40	600 5	67	66	486 10
69	11	623 16	68	39	602 14	67	65	497 0
69	10	625 0	68	38	605 4	67	64	507 10
69	9	626 4	68	37	607 1	67	63	518 0
69	8	623 6	68	36	608 19	67	62	528 10
69	7	617 16	68	35	610 16	67	61	533 19
69	6	610 8	68	34	612 14	67	60	539 9
69	5	600 14	68	33	614 12	67	59	544 18
69	4	592 8	68	32	615 19	67	58	550 8
69	3	573 8	68	31	617 7	67	57	555 18
69	2	546 6	68	30	618 14	67	56	560 14
69	1	464 16	68	29	620 2	67	55	565 11
			68	28	621 10	67	54	570 7
			68	27	622 12	67	53	575 4
			68	26	623 15	67	52	580 2
68	68	453 14	68	25	624 17	67	51	584 3
68	67	463 6	68	24	626 0	67	50	588 4
68	66	472 18	68	23	627 2	67	49	592 5
68	65	482 10	68	22	628 11	67	48	596 6
68	64	492 2	68	21	630 0	67	47	600 8
68	63	501 14	68	20	631 9	67	46	603 10
68	62	508 3	68	19	632 18	67	45	606 12
68	61	514 13	68	18	634 6	67	44	609 14
68	60	521 2	68	17	636 16	67	43	612 16
68	59	527 12	68	16	639 6	67	42	615 18
68	58	534 2	68	15	641 16	67	41	618 9
68	57	538 17	68	14	644 6	67	40	621 1
68	56	543 13	68	13	646 16	67	39	623 12
68	55	548 8	68	12	647 5	67	38	626 4
68	54	553 4	68	11	647 14	67	37	628 16
68	53	558 0	68	10	648 3	67	36	630 13
68	52	561 17	68	9	648 12	67	35	632 11
68	51	565 15	68	8	649 0	67	34	634 8
68	50	569 12	68	7	653 2	67	33	636 6
68	49	573 10	68	6	635 4	67	32	638 4
68	48	577 8	68	5	624 12	67	31	639 13
68	47	580 10	68	4	615 8	67	30	641 2
68	46	583 12	68	3	596 10	67	29	642 11

TABLE II.—continued.

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Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.	Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.	Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.
		£ s.			£ s.			£ s.
67	28	644 0	66	54	587 4	66	11	698 14
67	27	645 8	66	53	592 2	66	10	695 17
67	26	646 11	66	52	597 0	66	9	693 1
67	25	647 14	66	51	601 18	66	8	690 4
67	24	648 17	66	50	606 2	66	7	687 8
67	23	650 0	66	49	610 7	66	6	684 12
67	22	651 4	66	48	614 11	66	5	672 8
67	21	653 1	66	47	618 16	66	4	661 10
67	20	654 18	66	46	623 0	66	3	639 16
67	19	656 15	66	45	626 3	66	2	609 12
67	18	658 12	66	44	629 6	66	1	529 10
67	17	660 8	66	43	632 9			
67	16	662 18	66	42	635 12			
67	15	665 19	66	41	638 16	65	65	520 2
67	14	667 19	66	40	641 9	65	64	529 5
67	13	670 10	66	39	644 2	65	63	538 8
67	12	673 0	66	38	646 15	65	62	547 11
67	11	672 1	66	37	649 8	65	61	556 14
67	10	671 3	66	36	652 0	65	60	565 16
67	9	670 4	66	35	653 18	65	59	572 7
67	8	669 6	66	34	655 16	65	58	578 18
67	7	668 8	66	33	657 14	65	57	585 9
67	6	659 18	66	32	659 12	65	56	592 0
67	5	648 10	66	31	661 10	65	55	598 12
67	4	638 10	66	30	662 19	65	54	603 12
67	3	618 4	66	29	664 9	65	53	608 12
67	2	589 12	66	28	665 18	65	52	613 12
67	1	511 4	66	27	667 8	65	51	618 12
			66	26	668 18	65	50	623 12
			66	25	670 2	65	49	627 19
			66	24	671 6	65	48	632 6
			66	23	672 10	65	47	636 13
66	66	498 4	66	22	673 14	65	46	641 0
66	65	507 10	66	21	674 18	65	45	645 8
66	64	516 16	66	20	677 5	65	44	648 12
66	63	526 2	66	19	679 12	65	43	651 17
66	62	535 8	66	18	681 19	65	42	655 1
66	61	544 14	66	17	684 6	65	41	658 6
66	60	551 5	66	16	686 12	65	40	661 8
66	59	557 16	66	15	689 0	65	39	664 1
66	58	564 7	66	14	691 9	65	38	666 14
66	57	570 18	66	13	693 17	65	37	669 7
66	56	577 8	66	12	696 6	65	36	672 0
66	55	582 6	66					

TABLE II.—continued.

Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.	Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.	Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.
		£ s.			£ s.			£ s.
65	35	674 14	64	59	586 14	64	16	731 18
65	34	676 13	64	58	593 5	64	15	735 0
65	33	678 12	64	57	599 17	64	14	738 2
65	32	680 11	64	56	606 8	64	13	739 17
65	31	682 10	64	55	613 0	64	12	741 13
65	30	684 8	64	54	619 12	64	11	743 8
65	29	685 18	64	53	624 15	64	10	745 4
65	28	687 9	64	52	629 18	64	9	747 0
65	27	688 19	64	51	635 1	64	8	743 6
65	26	690 10	64	50	640 4	64	7	737 0
65	25	692 0	64	49	645 8	64	6	728 10
65	24	693 6	64	48	649 15	64	5	717 6
65	23	694 13	64	47	654 2	64	4	707 12
65	22	695 19	64	46	658 9	64	3	683 2
65	21	697 6	64	45	662 16	64	2	649 10
65	20	698 12	64	44	667 2	64	1	562 12
65	19	701 8	64	43	670 9			
65	18	704 5	64	42	673 16			
65	17	707 1	64	41	677 3	63	63	562 12
65	16	709 18	64	40	680 10	63	62	571 9
65	15	712 14	64	39	683 16	63	61	580 7
65	14	714 17	64	38	686 9	63	60	589 4
65	13	717 1	64	37	689 2	63	59	598 2
65	12	719 4	64	36	691 15	63	58	607 0
65	11	721 8	64	35	694 8	63	57	613 11
65	10	723 12	64	34	697 2	63	56	620 3
65	9	722 16	64	33	699 1	63	55	626 14
65	8	719 14	64	32	701 0	63	54	633 6
65	7	714 4	64	31	702 19	63	53	639 18
65	6	706 12	64	30	704 18	63	52	645 5
65	5	696 6	64	29	706 18	63	51	650 12
65	4	684 12	64	28	708 9	63	50	655 19
65	3	661 10	64	27	710 0	63	49	661 6
65	2	629 10	64	26	711 11	63	48	666 14
65	1	546 2	64	25	713 2	63	47	670 19
			64	24	714 14	63	46	675 5
			64	23	716 5	63	45	679 10
			64	22	717 17	63	44	683 16
64	64	541 14	64	21	719 8	63	43	688 2
64	63	550 14	64	20	721 0	63	42	691 11
64	62	559 14	64	19	722 12	63	41	695 0
64	61	568 14	64	18	725 14	63	40	698 9
64	60	577 14	64	17	728 16	63	39	701 18

TABLE II.—continued.

Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.	Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.	Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.
		£ s.			£ s.			£ s.
63	38	705 6	62	60	600 13	62	17	770 0
63	37	707 19	62	59	609 8	62	16	773 5
63	36	710 12	62	58	618 4	62	15	776 10
63	35	713 5	62	57	627 0	62	14	779 15
63	34	715 18	62	56	633 12	62	13	783 0
63	33	718 12	62	55	640 4	62	12	786 6
63	32	720 12	62	54	646 16	62	11	785 12
63	31	722 12	62	53	653 8	62	10	784 18
63	30	724 12	62	52	660 0	62	9	784 4
63	29	726 12	62	51	665 10	62	8	783 10
63	28	728 12	62	50	671 0	62	7	782 16
63	27	730 3	62	49	676 10	62	6	772 8
63	26	731 15	62	48	682 0	62	5	759 4
63	25	733 6	62	47	687 10	62	4	747 12
63	24	734 18	62	46	691 15	62	3	723 12
63	23	736 10	62	45	696 0	62	2	689 8
63	22	738 9	62	44	700 5	62	1	595 14
63	21	740 8	62	43	704 10			
63	20	742 7	62	42	708 16			
63	19	744 6	62	41	712 7	61	61	603 0
63	18	746 4	62	40	715 18	61	60	611 14
63	17	749 9	62	39	719 9	61	59	620 8
63	16	752 14	62	38	723 0	61	58	629 2
63	15	755 19	62	37	726 10	61	57	637 16
63	14	759 4	62	36	729 3	61	56	646 10
63	13	762 10	62	35	731 16	61	55	653 2
63	12	763 7	62	34	734 9	61	54	659 14
63	11	764 5	62	33	737 2	61	53	666 6
63	10	765 2	62	32	739 14	61	52	672 18
63	9	766 0	62	31	741 15	61	51	679 10
63	8	766 18	62	30	743 16	61	50	685 2
63	7	759 18	62	29	745 17	61	49	690 15
63	6	750 10	62	28	747 18	61	48	696 7
63	5	738 4	62	27	749 18	61	47	702 0
63	4	727 12	62	26	751 10	61	46	707 12
63	3	704 16	62	25	753 3	61	45	711 17
63	2	669 8	62	24	754 15	61	44	716 3
63	1	579 4	62	23	756 8	61	43	720 8
			62	22	758 0	61	42	724 14
			62	21	760 8	61	41	729 0
			62	20	762 16	61	40	732 11
62	62	583 2	62	19	765 4	61	39	736 3
62	61	591 17	62	18	767 12	61	38	739 14

TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.	Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.	Ages of the Elder Lives.	Ages of the Younger Lives.	Val An
		£ s.			£ s.			
61	37	743 6	60	57	648 11	60	14	81
61	36	746 18	60	56	657 4	60	13	82
61	35	749 11	60	55	665 18	60	12	82
61	34	752 4	60	54	672 10	60	11	82
61	33	754 17	60	53	679 2	60	10	83
61	32	757 10	60	52	685 14	60	9	83
61	31	760 2	60	51	692 6	60	8	82
61	30	762 3	60	50	698 18	60	7	82
61	29	764 4	60	49	704 12	60	6	81
61	28	766 5	60	48	710 6	60	5	80
61	27	768 6	60	47	716 0	60	4	78
61	26	770 8	60	46	721 14	60	3	76
61	25	772 1	60	45	727 8	60	2	72
61	24	773 14	60	44	731 14	60	1	62
61	23	775 7	60	43	736 1			
61	22	777 0	60	42	740 7			
61	21	778 14	60	41	744 14	59	59	64
61	20	781 13	60	40	749 0	59	58	65
61	19	784 12	60	39	752 11	59	57	65
61	18	787 11	60	38	756 3	59	56	66
61	17	790 10	60	37	759 14	59	55	67
61	16	793 10	60	36	763 6	59	54	68
61	15	796 13	60	35	766 18	59	53	69
61	14	799 16	60	34	769 11	59	52	69
61	13	802 19	60	33	772 4	59	51	70
61	12	806 2	60	32	774 17	59	50	71
61	11	809 4	60	31	777 10	59	49	71
61	10	806 5	60	30	780 4	59	48	72
61	9	803 6	60	29	782 5	59	47	72
61	8	800 7	60	28	784 7	59	46	73
61	7	797 8	60	27	786 8	59	45	74
61	6	794 8	60	26	788 10	59	44	74
61	5	780 2	60	25	790 12	59	43	75
61	4	767 10	60	24	792 7	59	42	75
61	3	742 6	60	23	794 3	59	41	76
61	2	706 12	60	22	795 18	59	40	76
61	1	612 6	60	21	797 14	59	39	76
			60	20	799 10	59	38	77
			60	19	803 0	59	37	77
			60	18	806 10	59	36	77
60	60	622 12	60	17	810 0	59	35	78
60	59	631 5	60	16	813 10	59	34	78
60	58	639 18	60	15	817 0	59	33	78

TABLE II.—continued.

Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.	Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.	Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.
		£ s.			£ s.			£ s.
59	32	791 18	58	49	731 6	58	7	861 18
59	31	794 11	58	48	738 4	58	6	851 18
59	30	797 4	58	47	743 15	58	5	837 18
59	29	799 18	58	46	749 6	58	4	825 2
59	28	802 0	58	45	754 17	58	3	798 12
59	27	804 2	58	44	760 8	58	2	758 8
59	26	806 4	58	43	766 0	58	1	655 10
59	25	808 6	58	42	770 9			
59	24	810 8	58	41	774 19	57	57	680 10
59	23	812 9	58	40	779 8	57	56	688 18
59	22	814 10	58	39	783 18	57	55	697 6
59	21	816 11	58	38	788 8	57	54	705 14
59	20	818 12	58	37	791 18	57	53	714 2
59	19	820 14	58	36	795 9	57	52	722 10
59	18	824 11	58	35	798 19	57	51	729 9
59	17	828 8	58	34	802 10	57	50	736 9
59	16	832 5	58	33	806 0	57	49	743 8
59	15	836 2	58	32	808 13	57	48	750 8
59	14	839 18	58	31	811 6	57	47	757 8
59	13	842 6	58	30	813 19	57	46	762 17
59	12	844 14	58	29	816 12	57	45	768 7
59	11	847 2	58	28	819 6	57	44	773 16
59	10	849 10	58	27	821 8	57	43	779 6
59	9	851 18	58	26	823 11	57	42	784 16
59	8	848 14	58	25	825 13	57	41	789 7
59	7	842 2	58	24	827 16	57	40	793 18
59	6	832 14	58	23	829 18	57	39	798 9
59	5	819 10	58	22	832 7	57	38	803 0
59	4	807 10	58	21	834 16	57	37	807 12
59	3	779 16	58	20	837 5	57	36	811 1
59	2	741 2	58	19	839 14	57	35	814 11
59	1	641 2	58	18	842 4	57	34	818 0
			58	17	846 4	57	33	821 10
58	58	661 8	58	16	850 4	57	32	825 0
58	57	669 18	58	15	854 4	57	31	827 13
58	56	678 8	58	14	858 4	57	30	830 6
58	55	686 18	58	13	862 4	57	29	832 19
58	54	695 8	58	12	863 11	57	28	835 12
58	53	703 18	58	11	864 19	57	27	838 6
58	52	710 15	58	10	866 6	57	26	840 9
58	51	717 12	58	9	867 14	57	25	842 12
58	50	724 9	58	8	869 2	57	24	844 15

TABLE II.—continued.

Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.	Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.	Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.
		£ s.			£ s.			£ s.
57	23	846 18	56	38	817 4	55	52	742 14
57	22	849 2	56	37	821 16	55	51	751 0
57	21	852 1	56	36	826 8	55	50	759 6
57	20	855 0	56	35	829 17	55	49	766 8
57	19	857 19	56	34	833 6	55	48	773 10
57	18	860 18	56	33	836 15	55	47	780 12
57	17	863 18	56	32	840 4	55	46	787 14
57	16	867 18	56	31	843 12	55	45	794 16
57	15	871 18	56	30	846 5	55	44	800 5
57	14	875 18	56	29	848 19	55	43	805 14
57	13	879 18	56	28	851 12	55	42	811 3
57	12	883 18	56	27	854 6	55	41	816 12
57	11	883 9	56	26	857 0	55	40	822 2
57	10	883 0	56	25	859 3	55	39	826 13
57	9	882 11	56	24	861 7	55	38	831 4
57	8	882 2	56	23	863 10	55	37	835 15
57	7	881 14	56	22	865 14	55	36	840 6
57	6	871 0	56	21	867 18	55	35	844 16
57	5	856 6	56	20	871 9	55	34	848 4
57	4	842 16	56	19	875 1	55	33	851 13
57	3	815 4	56	18	878 12	55	32	855 1
57	2	775 12	56	17	882 4	55	31	858 10
57	1	669 18	56	16	885 16	55	30	861 18
			56	15	889 13	55	29	864 12
56	56	699 6	56	14	893 11	55	28	867 6
56	55	707 12	56	13	897 8	55	27	870 0
56	54	715 19	56	12	901 6	55	26	872 14
56	53	724 5	56	11	905 4	55	25	875 8
56	52	732 12	56	10	902 4	55	24	877 14
56	51	740 18	56	9	899 4	55	23	880 0
56	50	747 19	56	8	896 4	55	22	882 6
56	49	755 1	56	7	893 4	55	21	884 12
56	48	762 2	56	6	890 4	55	20	886 18
56	47	769 4	56	5	874 14	55	19	891 1
56	46	776 6	56	4	860 8	55	18	895 4
56	45	781 15	56	3	831 16	55	17	899 7
56	44	787 4	56	2	790 18	55	16	903 10
56	43	792 13	56	1	684 6	55	15	907 14
56	42	798 2				55	14	911 5
56	41	803 10	55	55	717 18	55	13	914 17
56	40	808 1	55	54	726 3	55	12	918 8
56	39	812 13	55	53	734 9	55	11	922 0

TABLE II.—continued.

Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.	Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.	Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.
		£ s.			£ s.			£ s.
55	10	925 12	54	23	895 19	53	35	871 16
55	9	925 14	54	22	898 11	53	34	876 4
55	8	923 2	54	21	901 2	53	33	880 12
55	7	916 12	54	20	903 14	53	32	883 19
55	6	907 2	54	19	906 6	53	31	887 7
55	5	893 2	54	18	910 17	53	30	890 14
55	4	878 2	54	17	915 8	53	29	894 2
55	3	848 6	54	16	919 19	53	28	897 10
55	2	806 4	54	15	924 10	53	27	900 4
55	1	697 0	54	14	929 0	53	26	902 19
			54	13	932 1	53	25	905 13
54	54	736 4	54	12	935 2	53	24	908 8
54	53	744 11	54	11	938 3	53	23	911 2
54	52	752 18	54	10	941 4	53	22	914 1
54	51	761 5	54	9	944 4	53	21	917 1
54	50	769 12	54	8	941 2	53	20	920 0
54	49	778 0	54	7	934 2	53	19	923 0
54	48	785 0	54	6	923 18	53	18	926 0
54	47	792 0	54	5	909 6	53	17	930 15
54	46	799 0	54	4	895 14	53	16	935 10
54	45	806 0	54	3	864 18	53	15	940 5
54	44	813 0	54	2	821 8	53	14	945 0
54	43	818 10	54	1	709 14	53	13	949 14
54	42	824 1				53	12	951 11
54	41	829 11	53	53	754 8	53	11	953 9
54	40	835 2	53	52	762 16	53	10	955 6
54	39	840 12	53	51	771 5	53	9	957 4
54	38	845 1	53	50	779 13	53	8	959 2
54	37	849 10	53	49	788 2	53	7	951 10
54	36	853 19	53	48	796 10	53	6	940 16
54	35	858 8	53	47	803 7	53	5	925 10
54	34	862 18	53	46	810 4	53	4	911 8
54	33	866 6	53	45	817 1	53	3	881 10
54	32	869 14	53	44	823 18	53	2	836 14
54	31	873 2	53	43	830 16	53	1	722 10
54	30	876 10	53	42	836 7			
54	29	879 18	53	41	841 18	52	52	772 6
54	28	882 12	53	40	847 9	52	51	780 15
54	27	885 6	53	39	853 0	52	50	789 5
54	26	888 0	53	38	858 12	52	49	797 14
54	25	890 14	53	37	863 0	52	48	806 4
54	24	893 8	53	36	867 8	52	47	814 14

TABLE II.—continued.

Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.	Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.	Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.
		£ s.			£ s.			£ s.
52	46	821 8	52	4	927 4	51	14	975 13
52	45	828 3	52	3	896 10	51	13	980 4
52	44	834 17	52	2	852 0	51	12	984 16
52	43	841 12	52	1	735 4	51	11	989 8
52	42	848 6				51	10	986 8
52	41	853 18	51	51	790 0	51	9	983 9
52	40	859 10	51	50	798 10	51	8	980 9
52	39	865 2	51	49	807 1	51	7	977 10
52	38	870 14	51	48	815 11	51	6	974 10
52	37	876 6	51	47	824 2	51	5	958 0
52	36	880 13	51	46	832 12	51	4	942 18
52	35	885 0	51	45	839 5	51	3	911 10
52	34	889 7	51	44	845 18	51	2	866 0
52	33	893 14	51	43	852 11	51	1	747 18
52	32	898 0	51	42	859 4			
52	31	901 7	51	41	865 16	50	50	808 2
52	30	904 14	51	40	871 7	50	49	816 11
52	29	908 1	51	39	876 19	50	48	825 0
52	28	911 8	51	38	882 10	50	47	833 9
52	27	914 16	51	37	888 2	50	46	841 18
52	26	917 10	51	36	893 14	50	45	850 6
52	25	920 5	51	35	897 19	50	44	856 18
52	24	922 19	51	34	902 5	50	43	863 11
52	23	925 14	51	33	906 10	50	42	870 3
52	22	928 8	51	32	910 16	50	41	876 16
52	21	931 19	51	31	915 2	50	40	883 8
52	20	935 10	51	30	918 9	50	39	888 18
52	19	939 1	51	29	921 16	50	38	894 9
52	18	942 12	51	28	925 3	50	37	899 19
52	17	946 2	51	27	928 10	50	36	905 10
52	16	950 17	51	26	931 16	50	35	911 0
52	15	955 12	51	25	934 10	50	34	915 4
52	14	960 7	51	24	937 5	50	33	919 9
52	13	965 2	51	23	939 19	50	32	923 13
52	12	969 16	51	22	942 14	50	31	927 18
52	11	969 13	51	21	945 8	50	30	932 2
52	10	969 10	51	20	949 12	50	29	935 9
52	9	969 7	51	19	953 17	50	28	938 16
52	8	969 4	51	18	958 1	50	27	942 3
52	7	969 0	51	17	962 6	50	26	945 10
52	6	957 12	51	16	966 10	50	25	948 16
52	5	941 16	51	15	971 1	50	24	951 13

TABLE II.—continued.

Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.	Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.	Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.
		£ s.			£ s.			£ s.
50	23	954 10	49	31	941 2	48	38	919 10
50	22	957 7	49	30	945 6	48	37	924 16
50	21	960 4	49	29	949 10	48	36	930 3
50	20	963 0	49	28	952 16	48	35	935 9
50	19	967 17	49	27	956 3	48	34	940 16
50	18	972 14	49	26	959 9	48	33	946 2
50	17	977 11	49	25	962 16	48	32	950 4
50	16	982 8	49	24	966 2	48	31	954 7
50	15	987 4	49	23	969 5	48	30	958 9
50	14	991 9	49	22	972 8	48	29	962 12
50	13	995 14	49	21	975 11	48	28	966 14
50	12	999 19	49	20	978 14	48	27	970 0
50	11	1004 4	49	19	981 16	48	26	973 7
50	10	1008 10	49	18	987 1	48	25	976 13
50	9	1009 18	49	17	992 6	48	24	980 0
50	8	1007 18	49	16	997 11	48	23	983 6
50	7	1001 0	49	15	1002 16	48	22	986 17
50	6	990 4	49	14	1008 0	48	21	990 8
50	5	974 4	49	13	1011 13	48	20	993 19
50	4	958 14	49	12	1015 6	48	19	997 10
50	3	926 12	49	11	1018 19	48	18	1001 2
50	2	880 0	49	10	1022 12	48	17	1006 11
50	1	759 14	49	9	1026 6	48	16	1012 0
			49	8	1024 2	48	15	1017 9
			49	7	1017 2	48	14	1022 18
49	49	826 12	49	6	1005 16	48	13	1028 8
49	48	834 19	49	5	989 8	48	12	1030 16
49	47	843 6	49	4	974 8	48	11	1033 4
49	46	851 13	49	3	941 12	48	10	1035 12
49	45	860 0	49	2	894 2	48	9	1038 0
49	44	868 6	49	1	771 12	48	8	1040 8
49	43	874 19	49			48	7	1033 2
49	42	881 12				48	6	1021 10
49	41	888 5	48	48	845 6	48	5	1004 10
49	40	894 18	48	47	853 9	48	4	988 18
49	39	901 10	48	46	861 13	48	3	956 12
49	38	906 18	48	45	869 16	48	2	908 2
49	37	912 7	48	44	878 0	48	1	783 8
49	36	917 15	48	43	886 4			
49	35	923 4	48	42	892 17			
49	34	928 12	48	41	899 10	47	47	863 14
49	33	932 15	48	40	906 3	47	46	871 14
49	32	936 19	48	39	912 16	47	45	879 14

TABLE II.—*continued.*

Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.		Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.		Ages of the Elder Lives.	Ages of the Younger Lives.	V ₁ A ₁
		£	s.			£	s.			
47	44	887	14	47	2	922	2	46	7	10.
47	43	895	14	47	1	795	6	46	6	10.
47	42	903	14					46	5	10.
47	41	910	7	46	46	881	10	46	4	10.
47	40	917	0	46	45	889	8	46	3	9.
47	39	923	13	46	44	897	6	46	2	9.
47	38	930	6	46	43	905	4	46	1	8.
47	37	937	0	46	42	913	2			
47	36	942	4	46	41	921	0	45	45	8.
47	35	947	9	46	40	927	12	45	44	9.
47	34	952	13	46	39	934	4	45	43	9.
47	33	957	18	46	38	940	16	45	42	9.
47	32	963	2	46	37	947	8	45	41	9.
47	31	967	4	46	36	954	0	45	40	9.
47	30	971	6	46	35	959	3	45	39	9.
47	29	975	8	46	34	964	6	45	38	9.
47	28	979	10	46	33	969	9	45	37	9.
47	27	983	12	46	32	974	12	45	36	9.
47	26	986	18	46	31	979	14	45	35	9.
47	25	990	4	46	30	983	15	45	34	9.
47	24	993	10	46	29	987	16	45	33	9.
47	23	996	16	46	28	991	17	45	32	9.
47	22	1000	2	46	27	995	18	45	31	9.
47	21	1004	5	46	26	1000	0	45	30	9.
47	20	1008	8	46	25	1003	6	45	29	9.
47	19	1012	11	46	24	1006	12	45	28	100.
47	18	1016	14	46	23	1009	18	45	27	100.
47	17	1020	16	46	22	1013	4	45	26	101.
47	16	1026	5	46	21	1016	10	45	25	101.
47	15	1031	14	46	20	1021	7	45	24	101.
47	14	1037	3	46	19	1026	4	45	23	102.
47	13	1042	12	46	18	1031	1	45	22	102.
47	12	1048	2	46	17	1035	18	45	21	102.
47	11	1048	6	46	16	1040	16	45	20	103.
47	10	1048	10	46	15	1046	11	45	19	103.
47	9	1048	14	46	14	1052	7	45	18	104.
47	8	1048	18	46	13	1058	2	45	17	104.
47	7	1049	2	46	12	1063	18	45	16	105.
47	6	1037	2	46	11	1069	14	45	15	106.
47	5	1019	14	46	10	1066	6	45	14	106.
47	4	1003	8	46	9	1062	19	45	13	107.
47	3	970	2	46	8	1059	11	45	12	107.

TABLE II.—continued.

Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.		Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.		Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.	
		£	s.			£	s.			£	s.
45	11	1080	4	44	14	1079	18	43	16	1080	0
45	10	1085	2	44	13	1084	3	43	15	1086	3
45	9	1086	4	44	12	1088	8	43	14	1092	6
45	8	1084	0	44	11	1092	13	43	13	1098	10
45	7	1077	2	44	10	1096	18	43	12	1101	8
45	6	1066	6	44	9	1101	4	43	11	1104	6
45	5	1050	0	44	8	1098	10	43	10	1107	4
45	4	1032	6	44	7	1091	0	43	9	1110	2
45	3	997	4	44	6	1079	16	43	8	1113	0
45	2	946	16	44	5	1063	0	43	7	1105	0
45	1	817	8	44	4	1046	16	43	6	1093	6
				44	3	1010	14	43	5	1076	0
44	44	916	0	44	2	959	4	43	4	1059	8
44	43	923	16	44	1	827	14	43	3	1024	4
44	42	931	12					43	2	971	10
44	41	939	8	43	43	932	12	43	1	837	18
44	40	947	4	43	42	940	8				
44	39	955	0	43	41	948	4	42	42	949	2
44	38	961	7	43	40	956	0	42	41	956	16
44	37	967	15	43	39	963	16	42	40	964	11
44	36	974	2	43	38	971	12	42	39	972	5
44	35	980	10	43	37	977	16	42	38	980	0
44	34	986	18	43	36	984	1	42	37	987	14
44	33	991	17	43	35	990	5	42	36	993	16
44	32	996	16	43	34	996	10	42	35	999	18
44	31	1001	15	43	33	1002	14	42	34	1006	0
44	30	1006	14	43	32	1007	12	42	33	1012	2
44	29	1011	14	43	31	1012	10	42	32	1018	4
44	28	1015	14	43	30	1017	8	42	31	1023	0
44	27	1019	14	43	29	1022	6	42	30	1027	17
44	26	1023	14	43	28	1027	4	42	29	1032	13
44	25	1027	14	43	27	1031	3	42	28	1037	10
44	24	1031	14	43	26	1035	2	42	27	1042	6
44	23	1035	8	43	25	1039	1	42	26	1046	4
44	22	1039	2	43	24	1043	0	42	25	1050	3
44	21	1042	16	43	23	1047	0	42	24	1054	1
44	20	1046	10	43	22	1051	3	42	23	1058	0
44	19	1050	4	43	21	1055	6	42	22	1061	18
44	18	1056	3	43	20	1059	9	42	21	1066	13
44	17	1062	2	43	19	1063	12	42	20	1071	8
44	16	1068	1	43	18	1067	14	42	19	1076	3
44	15	1074	0	43	17	1073	17	42	18	1080	18

TABLE II.—continued.

Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.	Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.	Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.
		£ s.			£ s.			£ s.
42	17	1085 12	41	17	1098 18	40	16	1117 4
42	16	1091 15	41	16	1104 8	40	15	1123 8
42	15	1097 19	41	15	1110 7	40	14	1128 19
42	14	1104 2	41	14	1116 6	40	13	1134 11
42	13	1110 6	41	13	1122 5	40	12	1140 2
42	12	1116 10	41	12	1128 4	40	11	1145 14
42	11	1117 0	41	11	1134 4	40	10	1151 6
42	10	1117 10	41	10	1131 8	40	9	1153 8
42	9	1118 0	41	9	1128 12	40	8	1151 10
42	8	1118 10	41	8	1125 16	40	7	1144 4
42	7	1119 0	41	7	1123 1	40	6	1132 10
42	6	1106 16	41	6	1120 6	40	5	1115 0
42	5	1089 0	41	5	1102 0	40	4	1097 2
42	4	1072 0	41	4	1084 10	40	3	1060 0
42	3	1036 2	41	3	1048 0	40	2	1006 0
42	2	983 18	41	2	995 0	40	1	867 14
42	1	848 4	41	1	858 10			
						39	39	998 12
41	41	965 8	40	40	982 0	39	38	1005 19
41	40	973 1	40	39	989 10	39	37	1013 6
41	39	980 14	40	38	997 1	39	36	1020 13
41	38	988 7	40	37	1004 11	39	35	1028 0
41	37	996 0	40	36	1012 2	39	34	1035 8
41	36	1003 14	40	35	1019 12	39	33	1041 3
41	35	1009 13	40	34	1025 9	39	32	1046 18
41	34	1015 13	40	33	1031 7	39	31	1052 13
41	33	1021 12	40	32	1037 4	39	30	1058 8
41	32	1027 12	40	31	1043 2	39	29	1064 4
41	31	1033 12	40	30	1049 0	39	28	1068 17
41	30	1038 7	40	29	1053 14	39	27	1073 10
41	29	1043 2	40	28	1058 8	39	26	1078 3
41	28	1047 17	40	27	1063 2	39	25	1082 16
41	27	1052 12	40	26	1067 16	39	24	1087 8
41	26	1057 8	40	25	1072 10	39	23	1091 14
41	25	1061 5	40	24	1076 9	39	22	1096 0
41	24	1065 3	40	23	1080 9	39	21	1100 6
41	23	1069 0	40	22	1084 8	39	20	1104 12
41	22	1072 18	40	21	1088 8	39	19	1108 18
41	21	1076 16	40	20	1092 8	39	18	1115 10
41	20	1082 6	40	19	1098 12	39	17	1122 3
41	19	1087 17	40	18	1104 16	39	16	1128 15
41	18	1093 7	40	17	1111 0	39	15	1135 8

TABLE II.—continued.

Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.	Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.	Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.
		£ s.			£ s.			£ s.
39	14	1142 0	38	11	1166 18	37	7	1181 18
39	13	1146 18	38	10	1170 7	37	6	1169 0
39	12	1151 16	38	9	1173 16	37	5	1149 18
39	11	1156 14	38	8	1177 4	37	4	1131 18
39	10	1161 12	38	7	1169 6	37	3	1094 2
39	9	1166 10	38	6	1156 16	37	2	1039 4
39	8	1164 8	38	5	1138 6	37	1	895 10
39	7	1156 14	38	4	1120 16			
39	6	1144 14	38	3	1083 16	36	36	1046 4
39	5	1126 12	38	2	1028 2	36	35	1053 1
39	4	1109 14	38	1	886 4	36	34	1059 18
39	3	1071 18				36	33	1066 15
39	2	1017 2	37	37	1030 14	36	32	1073 12
39	1	877 0	37	36	1037 15	36	31	1080 10
			37	35	1044 16	36	30	1085 19
38	38	1014 18	37	34	1051 17	36	29	1091 8
38	37	1022 1	37	33	1058 18	36	28	1096 17
38	36	1029 5	37	32	1065 18	36	27	1102 6
38	35	1036 8	37	31	1071 9	36	26	1107 16
38	34	1043 12	37	30	1077 0	36	25	1112 5
38	33	1050 16	37	29	1082 11	36	24	1116 15
38	32	1056 9	37	28	1088 2	36	23	1121 4
38	31	1062 9	37	27	1093 12	36	22	1125 14
38	30	1067 15	37	26	1098 3	36	21	1130 4
38	29	1073 8	37	25	1102 14	36	20	1136 7
38	28	1079 1	37	24	1107 5	36	19	1142 10
38	27	1083 12	37	23	1111 16	36	18	1148 13
38	26	1088 4	37	22	1116 6	36	17	1154 16
38	25	1092 15	37	21	1121 13	36	16	1160 18
38	24	1097 7	37	20	1127 0	36	15	1167 11
38	23	1102 0	37	19	1132 7	36	14	1174 4
38	22	1106 15	37	18	1137 14	36	13	1180 17
38	21	1111 10	37	17	1143 0	36	12	1187 10
38	20	1116 5	37	16	1149 17	36	11	1194 2
38	19	1121 0	37	15	1156 14	36	10	1191 10
38	18	1125 14	37	14	1163 11	36	9	1188 18
38	17	1132 11	37	13	1170 8	36	8	1186 6
38	16	1139 8	37	12	1177 6	36	7	1183 15
38	15	1146 5	37	11	1178 4	36	6	1181 4
38	14	1153 2	37	10	1179 3	36	5	1161 12
38	13	1160 0	37	9	1180 1	36	4	1142 18
38	12	1163 9	37	8	1181 0	36	3	1104 10

TABLE II.—continued.

Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.	Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.	Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.
		£ s.			£ s.			£ s.
36	2	1048 14	34	31	1095 12	33	23	1148 10
36	1	904 14	34	30	1102 4	33	22	1153 16
			34	29	1108 16	33	21	1159 2
35	35	1061 4	34	28	1114 1	33	20	1164 8
35	34	1067 18	34	27	1119 7	33	19	1169 14
35	33	1074 13	34	26	1124 12	33	18	1175 0
35	32	1081 7	34	25	1129 18	33	17	1182 10
35	31	1088 2	34	24	1135 4	33	16	1190 0
35	30	1094 16	34	23	1140 1	33	15	1197 10
35	29	1100 3	34	22	1144 18	33	14	1205 0
35	28	1105 11	34	21	1149 15	33	13	1212 10
35	27	1110 18	34	20	1154 12	33	12	1216 9
35	26	1116 6	34	19	1159 10	33	11	1220 8
35	25	1121 14	34	18	1166 15	33	10	1224 7
35	24	1126 5	34	17	1174 1	33	9	1228 6
35	23	1130 16	34	16	1181 6	33	8	1232 6
35	22	1135 7	34	15	1188 12	33	7	1224 8
35	21	1139 18	34	14	1195 18	33	6	1211 16
35	20	1144 10	34	13	1201 8	33	5	1192 14
35	19	1151 7	34	12	1206 18	33	4	1174 8
35	18	1158 4	34	11	1212 8	33	3	1135 10
35	17	1165 1	34	10	1217 18	33	2	1077 0
35	16	1171 18	34	9	1223 8	33	1	928 4
35	15	1178 14	34	8	1221 6			
35	14	1184 18	34	7	1213 16	32	32	1104 4
35	13	1191 3	34	6	1201 12	32	31	1110 11
35	12	1197 7	34	5	1183 0	32	30	1116 18
35	11	1203 12	34	4	1165 2	32	29	1123 5
35	10	1209 16	34	3	1125 4	32	28	1129 12
35	9	1212 0	34	2	1067 12	32	27	1135 18
35	8	1210 6	34	1	920 6	32	26	1141 0
35	7	1203 2				32	25	1146 3
35	6	1191 8	33	33	1090 4	32	24	1151 5
35	5	1173 4	33	32	1096 13	32	23	1156 8
35	4	1154 0	33	31	1103 2	32	22	1161 10
35	3	1114 16	33	30	1109 11	32	21	1167 8
35	2	1058 2	33	29	1116 0	32	20	1173 7
35	1	912 10	33	28	1122 10	32	19	1179 5
			33	27	1127 14	32	18	1185 4
34	34	1075 18	33	26	1132 18	32	17	1191 2
34	33	1082 9	33	25	1138 2	32	16	1198 12
34	32	1089 1	33	24	1143 6	32	15	1206 2

TABLE II.—continued.

Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.		Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.		Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.	
		£	s.			£	s.			£	s.
32	14	1213	12	31	4	1193	0	29	24	1174	6
32	13	1221	2	31	3	1152	18	29	23	1179	14
32	12	1228	12	31	2	1094	10	29	22	1185	2
32	11	1229	17	31	1	943	16	29	21	1190	10
32	10	1231	3					29	20	1195	18
32	9	1232	8					29	19	1201	6
32	8	1233	14	30	30	1131	6	29	18	1209	4
32	7	1235	0	30	29	1137	8	29	17	1217	2
32	6	1222	0	30	28	1143	10	29	16	1225	0
32	5	1202	10	30	27	1149	12	29	15	1232	18
32	4	1183	14	30	26	1155	14	29	14	1240	16
32	3	1144	4	30	25	1161	16	29	13	1246	17
32	2	1086	10	30	24	1166	18	29	12	1252	18
32	1	936	0	30	23	1172	0	29	11	1258	19
				30	22	1177	2	29	10	1265	0
				30	21	1182	4	29	9	1271	0
31	31	1117	18	30	20	1187	6	29	8	1269	6
31	30	1124	2	30	19	1194	15	29	7	1261	18
31	29	1130	6	30	18	1202	4	29	6	1249	10
31	28	1136	10	30	17	1209	13	29	5	1230	6
31	27	1142	14	30	16	1217	2	29	4	1211	12
31	26	1148	18	30	15	1224	12	29	3	1170	6
31	25	1153	19	30	14	1231	8	29	2	1110	8
31	34	1159	0	30	13	1238	4	29	1	957	2
31	23	1164	1	30	12	1245	0				
31	22	1169	2	30	11	1251	16				
31	21	1174	4	30	10	1258	10				
31	20	1180	18	30	9	1261	10	28	28	1157	6
31	19	1187	13	30	8	1260	2	28	27	1163	3
31	18	1194	7	30	7	1252	18	28	26	1169	0
31	17	1201	2	30	6	1240	16	28	25	1174	17
31	16	1207	16	30	5	1222	0	28	24	1180	14
31	15	1215	1	30	4	1202	6	28	23	1186	12
31	14	1222	6	30	3	1161	12	28	22	1192	9
31	13	1229	11	30	2	1102	10	28	21	1198	6
31	12	1236	16	30	1	950	8	28	20	1204	3
31	11	1244	2					28	19	1210	0
31	10	1241	14					28	18	1215	16
31	9	1239	7	29	29	1144	10	28	17	1223	19
31	8	1236	19	29	28	1150	9	28	16	1232	3
31	7	1234	12	29	27	1156	8	28	15	1240	6
31	6	1232	4	29	26	1162	7	28	14	1248	7
31	5	1212	4	29	25	1168	6	28	13	1256	8

TABLE II.—continued.

Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.		Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.		Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.	
		£	s.			£	s.			£	s.
28	12	1260	17	26	25	1187	17	25	9	1303	4
28	11	1265	6	26	24	1193	10	25	8	1302	2
28	10	1269	15	26	23	1199	3	25	7	1295	0
28	9	1274	4	26	22	1204	16	25	6	1282	14
28	8	1279	12	26	21	1210	10	25	5	1263	6
28	7	1270	16	26	20	1217	16	25	4	1243	4
28	6	1258	2	26	19	1225	2	25	3	1201	6
28	5	1238	10	26	18	1232	8	25	2	1140	0
28	4	1219	10	26	17	1239	14	25	1	982	14
28	3	1179	0	26	16	1247	0				
28	2	1118	8	26	15	1254	16	24	24	1206	4
28	1	963	14	26	14	1262	13	24	23	1212	3
				26	13	1270	9	24	22	1218	3
27	27	1169	18	26	12	1278	6	24	21	1224	2
27	26	1175	13	26	11	1286	2	24	20	1230	2
27	25	1181	8	26	10	1283	19	24	19	1236	2
27	24	1187	3	26	9	1281	16	24	18	1244	11
27	23	1192	18	26	8	1279	13	24	17	1253	0
27	22	1198	14	26	7	1277	10	24	16	1261	9
27	21	1205	3	26	6	1275	8	24	15	1269	18
27	20	1211	13	26	5	1255	0	24	14	1278	8
27	19	1218	2	26	4	1235	6	24	13	1284	19
27	18	1224	12	26	3	1193	16	24	12	1291	10
27	17	1231	2	26	2	1133	4	24	11	1298	1
27	16	1239	3	26	1	977	0	24	10	1304	12
27	15	1247	5					24	9	1311	4
27	14	1255	6	25	25	1194	8	24	8	1310	0
27	13	1263	8	25	24	1200	2	24	7	1302	12
27	12	1271	10	25	23	1205	16	24	6	1290	2
27	11	1273	3	25	22	1211	10	24	5	1270	10
27	10	1274	16	25	21	1217	4	24	4	1251	2
27	9	1276	9	25	20	1222	18	24	3	1208	14
27	8	1278	2	25	19	1230	18	24	2	1146	18
27	7	1279	16	25	18	1238	19	24	1	988	6
27	6	1266	16	25	17	1246	19				
27	5	1246	16	25	16	1255	0	23	23	1217	18
27	4	1227	8	25	15	1263	0	23	22	1224	6
27	3	1186	8	25	14	1270	7	23	21	1230	15
27	2	1126	8	25	13	1277	14	23	20	1237	3
27	1	970	8	25	12	1285	1	23	19	1243	12
				25	11	1292	8	23	18	1250	0
26	26	1182	4	25	10	1299	16	23	17	1258	13

TABLE II.—continued.

Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.	Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.	Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.
		£ s.			£ s.			£ s.
23	16	1267 7	21	19	1256 10	19	18	1274 18
23	15	1276 0	21	18	1264 6	19	17	1281 19
23	14	1284 14	21	17	1272 2	19	16	1288 19
23	13	1293 8	21	16	1279 18	19	15	1296 0
23	12	1298 5	21	15	1288 5	19	14	1313 0
23	11	1303 3	21	14	1296 12	19	13	1320 1
23	10	1308 0	21	13	1304 19	19	12	1327 2
23	9	1312 18	21	12	1313 6	19	11	1334 3
23	8	1316 16	21	11	1321 14	19	10	1341 4
23	7	1310 4	21	10	1319 15	19	9	1348 4
23	6	1297 8	21	9	1317 17	19	8	1349 2
23	5	1277 14	21	8	1315 18	19	7	1343 2
23	4	1258 8	21	7	1314 0	19	6	1330 8
23	3	1216 2	21	6	1312 2	19	5	1309 0
23	2	1153 14	21	5	1292 2	19	4	1287 12
23	1	994 0	21	4	1273 0	19	3	1245 14
			21	3	1230 18	19	2	1183 2
22	22	1229 6	21	2	1168 0	19	1	1019 8
22	21	1236 7	21	1	1005 6			
22	20	1243 8				18	18	1284 2
22	19	1250 9	20	20	1253 10	18	17	1293 7
22	18	1257 10	20	19	1262 0	18	16	1302 12
22	17	1264 12	20	18	1270 11	18	15	1311 17
22	16	1273 5	20	17	1279 1	18	14	1321 2
22	15	1281 18	20	16	1287 12	18	13	1330 6
22	14	1290 11	20	15	1296 2	18	12	1335 12
22	13	1299 4	20	14	1303 19	18	11	1340 19
22	12	1307 16	20	13	1311 17	18	10	1346 5
22	11	1309 16	20	12	1319 14	18	9	1351 12
22	10	1311 16	20	11	1327 12	18	8	1356 18
22	9	1313 16	20	10	1335 10	18	7	1351 10
22	8	1315 16	20	9	1340 16	18	6	1339 10
22	7	1317 16	20	8	1341 6	18	5	1318 14
22	6	1304 16	20	7	1334 12	18	4	1297 12
22	5	1284 18	20	6	1321 4	18	3	1253 2
22	4	1265 14	20	5	1299 6	18	2	1190 12
22	3	1223 10	20	4	1280 6	18	1	1026 10
22	2	1160 10	20	3	1238 6			
22	1	999 12	20	2	1175 10	17	17	1301 18
			20	1	1012 8	17	16	1311 2
21	21	1240 18				17	15	1320 7
21	20	1248 14	19	19	1267 18	17	14	1329 11

TABLE II.—continued.

Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.	Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.	Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.
		£ s.			£ s.			£ s.
17	13	1338 16	15	4	1327 8	12	4	1353 8
17	12	1348 0	15	3	1282 8	12	3	1307 18
17	11	1350 7	15	2	1216 8	12	2	1243 16
17	10	1352 15	15	1	1048 2	12	1	1070 14
17	9	1355 2						
17	8	1357 10	14	14	1360 8	11	11	1413 6
17	7	1359 18	14	13	1368 3	11	10	1422 16
17	6	1348 14	14	12	1375 18	11	9	1427 4
17	5	1328 10	14	11	1383 13	11	8	1427 6
17	4	1307 10	14	10	1391 8	11	7	1420 6
17	3	1262 18	14	9	1399 4	11	6	1406 16
17	2	1198 2	14	8	1398 10	11	5	1386 4
17	1	1035 10	14	7	1390 12	11	4	1364 18
			14	6	1377 8	11	3	1318 14
			14	5	1357 0	11	2	1252 0
16	16	1321 4	14	4	1337 8	11	1	1078 4
16	15	1330 5	14	3	1292 2			
16	14	1339 6	14	2	1225 10	10	10	1427 14
16	13	1348 7	14	1	1055 12	10	9	1435 2
16	12	1357 8				10	8	1435 0
16	11	1366 8	13	13	1378 18	10	7	1428 4
16	10	1364 13	13	12	1384 18	10	6	1415 0
16	9	1362 18	13	11	1390 18	10	5	1393 6
16	8	1361 3	13	10	1396 18	10	4	1372 12
16	7	1359 9	13	9	1402 18	10	3	1326 14
16	6	1357 16	13	8	1408 18	10	2	1258 10
16	5	1338 4	13	7	1400 18	10	1	1084 10
16	4	1317 10	13	6	1387 4			
16	3	1272 12	13	5	1366 2	9	9	1439 12
16	2	1207 4	13	4	1345 8	9	8	1440 10
16	1	1040 12	13	3	1301 18	9	7	1433 8
			13	2	1234 14	9	6	1420 10
			13	1	1063 4	9	5	1399 0
15	15	1341 2				9	4	1377 10
15	14	1349 14	12	12	1396 12	9	3	1330 2
15	13	1358 6	12	11	1399 10	9	2	1263 18
15	12	1366 18	12	10	1402 8	9	1	1088 6
15	11	1375 10	12	9	1405 6			
15	10	1384 2	12	8	1408 4	8	8	1439 18
15	9	1389 0	12	7	1411 2	8	7	1433 14
15	8	1388 2	12	6	1397 0	8	6	1420 12
15	7	1380 8	12	5	1375 2	8	5	1399 8
15	6	1367 12						
15	5	1347 18						

TABLE II.—continued.

Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.		Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.		Ages of the Elder Lives.	Ages of the Younger Lives.	Value of the Annuity.	
		£	s.			£	s.			£	s.
8	4	1378	0	6	6	1400	10	4	4	1318	10
8	3	1331	18	6	5	1380	6	4	3	1275	6
8	2	1264	8	6	4	1359	6	4	2	1210	6
8	1	1089	0	6	3	1314	4	4	1	1042	16
7	7	1422	8	6	2	1247	2	3	3	1232	10
7	6	1414	0	6	1	1074	2	3	2	1170	6
7	5	1392	14	5	5	1359	2	3	1	1008	8
7	4	1371	14	5	4	1339	4	2	2	1110	14
7	3	1325	18	5	3	1294	12	2	1	957	12
7	2	1258	2	5	2	1228	16	1	1	825	4
7	1	1084	2	5	1	1058	8				

TABLE III.

The Value of an Annuity of £100 per Annum, payable yearly for any
Number of Years, not exceeding 90.

Years.	Value.	Years.	Value.
	£ s.		£ s.
1	96 2	46	2068 8
2	188 12	47	2104 4
3	277 10	48	2119 10
4	362 18	49	2134 2
5	445 2	50	2148 4
6	524 4	51	2161 14
7	600 4	52	2174 14
8	673 4	53	2187 4
9	743 10	54	2199 4
10	811 0	55	2210 16
11	876 0	56	2221 18
12	938 10	57	2232 12
13	998 10	58	2242 18
14	1056 6	59	2252 16
15	1111 16	60	2262 6
16	1165 4	61	2271 8
17	1216 10	62	2280 4
18	1265 18	63	2288 14
19	1313 6	64	2296 16
20	1359 0	65	2304 12
21	1402 18	66	2312 2
22	1445 2	67	2319 8
23	1485 12	68	2326 6
24	1524 12	69	2333 0
25	1562 4	70	2339 8
26	1598 4	71	2345 12
27	1632 18	72	2351 10
28	1666 6	73	2357 4
29	1698 6	74	2362 14
30	1729 4	75	2368 0
31	1758 16	76	2373 2
32	1787 6	77	2377 18
33	1814 14	78	2382 12
34	1841 2	79	2387 4
35	1866 8	80	2391 10
36	1890 16	81	2395 14
37	1914 4	82	2399 14
38	1936 14	83	2403 10
39	1958 8	84	2407 4
40	1979 4	85	2410 16
41	1999 6	86	2414 4
42	2018 10	87	2417 10
43	2037 0	88	2420 14
44	2054 16	89	2423 14
45	2072 0	90	2426 14

RULES

FOR REFERRING

The Value of an Annuity of 100*l. per Annum*, held on the longest of Two Lives;

ALSO,

The Value of an Annuity of 100*l. per Annum*, held on the joint Continuance of Three Lives;

ALSO,

The Value of an Annuity of 100*l. per Annum*, held on the longest of Three Lives.



RULE for determining the Value of an Annuity of 100*l. per Annum*, payable yearly, and held on the longest of Two Lives.

The values of an annuity of 100*l. per annum*, held on each of the single lives, to be added together (from Table I.), and from this sum the value of an annuity held on the joint continuance of the two lives (from Table II.) to be subtracted; the result is, the value of an annuity of 100*l. per annum*, held on the longest of the two lives.



RULE for determining the Value of an Annuity of 100*l. per Annum* payable yearly, and held on the joint Continuance of Three Lives.

The value of an annuity of 100*l. per annum* on the joint continuance of the two elder lives is to be found (from Table II.) The age of a single life of the same (or nearest) value, with the annuity on the said joint

lives, to be found from Table I. The value of an annuity of 100*l. per annum* on the joint continuance of this life, and the younger life from Table II., five pounds being deducted from the said sum, is the value of an annuity of 100*l. per annum*, held on the joint continuance of the three lives.

RULE for determining the Value of an Annuity of 100*l. per annum* payable yearly, and held on the longest of Three Lives.

The values of an annuity of 100*l. per annum* for each of the three single lives to be extracted from Table I. and to be added together. The value of an annuity of 100*l. per annum* on the joint continuance of the two youngest lives, also the value of an annuity of 100*l. per annum* on the joint continuance of the two eldest lives, also the value of an annuity of 100*l. per annum* on the joint continuance of the oldest life and the youngest life ; (all found by table II.) to be subtracted from the sum or addition of the annuities on the three single lives : to the result is to be added the value of an annuity of 100*l. per annum*, held on the joint continuance of the three lives ; the amount is the value of an annuity of 100*l. per annum* on the longest of the three lives.

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